"All the News That's Fit to Print."

The New York Times.

THE WEATHER
Rain, warmer, south winds today; Thursday, snow, much colder.
For weather report see Page 21.

VOL. LXVIII...NO. 22,257. NEW YORK, WEDNESDAY, JANUARY 1, 1919. TWENTY-FOUR PAGES. TWO CENTS Metropolitan District 50 Mile Radius | THREE CENTS Within 300 Miles | FOUR CENTS Elsewhere

COURT PUTS B.R.T. IN RECEIVERSHIP; GARRISON NAMED

Former Secretary of War Takes Hold of the Traction Company's Affairs.

CRISIS CAME WITH JAN. 1

Company Needed $2,000,000 and Faced Millions of Coming Expenses for Construction.

COL. WILLIAMS EXPLAINS

Judge Mayer of Federal Court Names Receiver After Day of Anxious Conferences.

Lindley M. Garrison, former Secretary of War and a member of the law firm of Hornblower, Garrison, Miller & Potter, was appointed receiver of the Brooklyn Rapid Transit Company's system last night by Judge Mayer. The appointment came after an anxious day spent by Timothy S. Williams, President of the company, in talks with financiers in an effort to discover some plan for aiding the company over its difficulties. A short time before the receivership was created Mr. Williams and a number of the Directors and stockholders met in the office of Mr. Williams and discussed the situation.

After the meeting those present were questioned as to what had occurred, and especially concerning rumors that the company was about to go into bankruptcy. These rumors were denied, but it was admitted that unless the company was permitted to raise its fare to 7 cents it would have trouble in meeting its obligations. After his appointment, Mr. Garrison visited the offices of the company, where Mr. Williams and his associates were evidently waiting for him.

Statement by President Williams.

Later Colonel Williams issued the following statement:

"Judge Julius M. Mayer of the United States District Court today appointed Lindley M. Garrison receiver of the Brooklyn Rapid Transit Railroad Company, the New York Municipal Railroad Corporation, and the New York Consolidated Railroad Corporation, these two being subsidiaries of the Brooklyn Rapid Transit Company. The order was made upon the application of the Westinghouse Electric Manufacturing Company, a creditor, for material furnished. The companies did not oppose the action, for they felt that they would be subserved by a temporary receivership.

"The immediate requirements were for meeting Jan. 1 obligations for about $2,000,000, and this could have been obtained, but to complete the construction and equipment work now under contract and to provide for additional expenditures for similar purposes during the coming year will require the raising of many millions more, and the general situation affecting street railroads, with their stationary fares and rising costs, had injured their credit and made impossible up to the present time provision for the investment of fresh capital.

"Every possible effort to provide for these construction and equipment needs, including informal applications to the War Finance Corporation, had been taken by the Directors, but without substantial results, and it seems wise to face the issue now with the hope that general knowledge and appreciation of the necessities would suggest a way for their solution.

"The company has been greatly handicapped by the delay of the city in completing its subways. These should have been mostly in operation two years ago.

"The essential parts of them are still under construction. In the meantime a large part of our $80,000,000 investment is unproductive and existing and completed parts of the system cannot be effectively or profitably operated.

"In addition to this handicap the high cost of labor and materials and the other hardships, caused by the war, have largely reduced the net earnings. The effort on the part of the company to restore rates of fare authorized by their franchises or to get the right to charge fares sufficient to meet the cost of service, has thus far failed.

"It is greatly to the advantage of the property that the Court has appointed as receiver a man of executive and of administrative ability, ex-Secretary of War Garrison."

Garrison Called in Conference.

It was reported in the B. R. T. Building in Brooklyn last night that the order was issued by Judge Mayer in chambers in Manhattan about 7:30 o'clock in the evening after a conference lasting several hours, in which Colonel Williams, George D. Yeomans, chief counsel, and C. E. Maneely, Treasurer of the B. R. T., took part.

Ex-Secretary Garrison had been sent for, and when he arrived the conference was continued. When the order was signed the officials of the B. R. T., with the newly named receiver, went to Brooklyn, where the books and property of the company were turned over to Mr. Garrison. Colonel Williams was closeted with the receiver for two hours or more, and then issued his statement.

The receiver remained in the offices of the company, in Clinton Street, until nearly midnight and then left for home. It is said he would be at his desk early

Continued on Page Three.

WARD OFF INFLUENZA!
Use S.S.S. & R. CIN-U-FORM LOZENGES, all drug stores. McKesson & Robbins, Inc., 91 Fulton St., N. Y. C.—Advt.

"TURN OVER A NEW LEAF!"—See top of page 12.—Advt.

600,000,000 Francs Voted to Help French Railroads

PARIS, Dec. 31.—The Chamber of Deputies today voted authorization to the Government to advance 600,000,000 francs for the re-establishment of the railroads after the war. Of this amount 480,000,000 francs are to be devoted to the employes and 120,000,000 to repairs and rolling stock. In the debate Albert Claveille, Minister of Public Works, said that 27,000 American cars would be delivered soon. With regard to the railroads built in France by the American Army, he said that if the negotiations now going on reached a satisfactory conclusion, these roads would be kept and improved.

JUST ENOUGH NOISE TO WAKE BABY YEAR

Outdoor Celebration Pales by Comparison with Times Sq. on Armistice Night.

HOTEL SHOWS ELABORATE

Thousands of Soldiers and Sailors Line up on Broadway and Wait for Thrills.

New Year's Eve, as a celebration and a Broadway spectacle, fell away to small proportions last night by comparison with the big nights that followed the fake armistice report and the true one. Times Square was crowded, but the procession was as quiet as if on the way to the parish church, compared with the two excited outpourings in November and other New Year's Eves before the war. New York's chief New Year's Eve arena, extending from Forty-second Street to Forty-seventh in Broadway and Seventh Avenue, had about as many people as the sidewalks would hold, but the noise was not much greater in volume than a year ago, when the temperature was about 10 degrees below zero and there was no safety astir more than ten feet from a steam heater.

The carefully planned and stage-managed celebrations in hotels and restaurants where most of the guests made their own entertainment according to their means, were somewhat subdued, according to some observers, while the crowds at the hotels and restaurants were the greatest ever known, but the night was not a wild one, according to pre-war standards.

The crowd in Times Square seemed to be made up almost entirely of people who had come to witness, but not to participate in, the celebration. During most of the evening they walked quietly about the square, waiting for things which apparently never did happen. Thousands of these onlookers were soldiers and sailors, many of them on crutches. Men in uniform were lined up, leaning against buildings on both sides of Broadway, watching critically to see whether New Year's Eve in the heart of New York City was an event which deserved its reputation.

Probably the majority in the crowd were from other cities. Many identified themselves as strangers by their intense interest in the electric signs. Whoever they were they seemed to have a dignified curiosity about New Year's Eve on Broadway, but no desire to help make it a real show.

By 7 o'clock peddlers were lining up in Broadway across from The Times Building to sell horns, rattlers, little noise machines of a coffee-mill type which make a racket that goes instantly to the nerve centres, bamboo wands with tufts of feathers, black mustaches, like those of wicked Earls and secret diplomats, confetti, bells, spools of paper ribbon, and other contrivances for letting the New Year know he was welcomed. Almost up to midnight, the bulk of the noise in Times Square came from these business men trying to interest the crowd in their valuable articles. Some stood a full half hour in one spot, begging people to buy their curious wares, without a single customer. Before 10 o'clock despair overspread the faces of these commercial adventurers. Many had put most of their fortunes into the speculation, in confidence that this was to be the greatest and most liberal New Year's crowd ever known. Several who were questioned by a reporter late at night said they were ruined men. None could account for the indifference. Before midnight horns and rattlers had dropped from 25 cents to 10 cents, and black mustaches had been withdrawn from the market.

At midnight the noise reached a fairly normal volume, but quite feeble compared with the great roars of earlier celebrations.

The bartenders in most saloons could not have identified the night as New Year's Eve by any of the ordinary signs. With Scotch whisky at 40 and 50 cents a drink and champagne from $8 to $15 a quart, there was no such carousing as formerly in restaurants or saloons. There was a general disposition on the part of the public to devote the price of a headache to buying a farm or a car.

In the restaurants there were many men in uniform to whom liquor was not served. Other guests, free to drink, felt the restraining influence of being within range of the critical eye of sobriety. Some also felt that it was not quite right that soldiers and sailors, who had the greatest right to celebrate, should be under a curb, and their uneasiness on this score prevented the hilarity of the good, old years. But in spite of all drawbacks the restaurant crowds, realizing that this might be the last wet New Year's Eve, made a fairly violent onslaught on the world's diminishing stock of liquors.

The waiters' strike did not reach such proportions as to interfere greatly with the celebration, although the New

Continued on Page Four.

FREE SUBWAY GUIDE.
Get yours from your druggist, who is supplied by McKesson & Robbins, Inc., makers of Calox Tooth Powder.—Advt.

NATION'S WAR BILL IS $22,589,986,000 AND STILL GROWING

Despite Armistice, Expenditures Increase, December Total Being $2,100,000,000.

BIGGEST IN OUR HISTORY

Cost for Year $17,161,000,000—$10,669,000,000 Spent in Last Six Months.

ESTIMATES FALL SHORT

Outlay to End of Fiscal Year May Exceed McAdoo's Forecast by $2,000,000,000.

Special to The New York Times.

WASHINGTON, Dec. 31.—America's participation in the war has cost the American people approximately $22,589,986,000. This is apparent from a survey and analysis of Treasury expenditures since April 1, 1917, based on official figures.

During the twenty-one months from April 1, 1917, which was just a few days before the declaration of war, to December 31, 1918, the total disbursements amounted to $24,589,986,000. Mr. McAdoo in his annual report, and in calculations presented to the revenue-providing committees of Congress, always assumed that the normal expenditures for the fiscal years 1917 and 1918 on a peace basis would have been $1,000,000,000 for each year.

Assuming that $2,000,000,000 represents what would have been spent under peace conditions in that period, the cost of the war is $22,589,986,000.

The loans to the Allies in 1918, which are, of course, included in the disbursements, are reported to be approximately $4,150,000,000, bringing the total in such loans since the United States entered the war to more than $8,000,000,000.

Treasury disbursements, showing the aggregate of $24,630,955,000 for the twenty-one-month period, is represented by the Treasury disbursements during the calendar year 1918. During the calendar year 1918 the Treasury disbursed $18,161,000,000, in round numbers. Allowing $1,000,000,000 for normal peace expenditures, the war cost from Jan. 1 last to today was apparently $17,161,000,000.

Cost Still Jumping.

The most interesting feature of the Treasury Department's monthly statements of disbursements is that expenditures have been steadily growing. During the last six months of the calendar year 1917 the disbursements aggregated $5,109,806,000. During the first six months of 1918 the disbursements were $7,402,000,000, representing a jump of over $2,000,000,000. The disbursements during the second six months of 1918, the period that ended tonight, are estimated at $10,669,000,000, placing the disbursements for December, 1918, at $2,100,000,000.

Month by month the war cost has been jumping. Estimating $2,100,000,000 for December, it is the largest sum the Treasury has disbursed in a month in the whole history of the nation. It indicates that despite the signing of the armistice on Nov. 11 the drain on the Treasury is not lessening. While it is true that the end of the war will result in cutting out many contracts and has already resulted in chopping down the originally projected war plans, the effect will not result in the immediate relief from the burden of taxation that the country expected.

Two months ago it was estimated that the Treasury disbursements for the six months' period ended tonight would be approximately $9,000,000,000. On this basis Mr. McAdoo, on Nov. 14, estimated that the Government's expenditures in the fiscal year 1919 would be $18,000,000,000. In June, in preparing for a long war and an increasing military program, Mr. McAdoo estimated that the expenditures for the fiscal year 1919 would be $24,000,000,000. The Administration's plan for financing the war has called for the raising of one-third of the expense by taxation and two-thirds from Liberty bonds. On the basis of a contemplated expenditure of $24,000,000,000 during the current year the Revenue bill, as passed by the House on Sept. 20, was shaped so as to raise $8,000,000,000, or one-third of the needed revenue, the idea being that the other $16,000,000,000 should be obtained through the sale of bonds.

The collapse of Germany and the armistice, however, called for an instant reconsideration of the financial problems before the American Government. The most immediate of them was that presented in the Revenue bill, then before the Senate Finance Committee.

Mr. McAdoo, in his letter of Nov. 14 to Senator Simmons, estimated that instead of spending $24,000,000,000 in the twelve months' period to end on June 30 next, the Government's expenditures would be in the neighborhood of $18,000,000,000. On the theory that not more than one-third of this sum should be raised by taxation, Mr. McAdoo recommended that the total amount carried by the Revenue bill be reduced to $6,000,000,000, the other two-thirds to be obtained through bond sales. Mr. McAdoo also recommended that the amount to be raised through

Continued on Page Three.

SIX (6) BELL-ANS IN HOT WATER quickly relieves Indigestion—Don't forget.—Advt.

London Chimes, Long Silent, Ring Out Victory Year

LONDON, Dec. 31.—The London celebration tonight of the passing of the old year gave new evidence of the joy of the people over the ending of the war.

The traditional gathering of Scotsmen before St. Paul's Cathedral took place with wassail and native songs. For the last four years the sadness of war precluded this celebration, but tonight this old custom was renewed with enthusiasm.

The streets surrounding St. Paul's were filled with Scotsmen before midnight. They sang "Auld Lang Syne" and exchanged greetings, while chimes, silent since the outbreak of the war, rang in the New Year.

SINN FEIN TO FORM AN IRISH REPUBLIC

73 Victors in Recent Election Will Organize a National Assembly in Dublin.

CLASH IS FULLY EXPECTED

Its Effect on the Peace Conference Said to be in the Calculations of the Organizers.

Copyright, 1918, by The New York Times Company.
Special Cable to THE NEW YORK TIMES.

LONDON, Dec. 31.—The situation in Ireland is causing grave anxiety to those who are in touch with that country, and startling developments are looked for at any moment. The Sinn Fein will make the most of the sensational victories it achieved outside of Ulster.

Seventy-three Sinn Fein members will meet in Dublin and constitute themselves a National Assembly. They will appoint a President and proclaim the independence of the Irish Republic. This National Assembly will begin to legislate at once and issue a proclamation.

An attempt will be made to levy taxes, and all attempts to collect imperial revenue will be resisted. Missions will be sent to foreign countries and the actions of an independent state will be imitated in every possible way.

Of course, this means inevitable collision with the large British force now in Ireland. This is exactly what the Sinn Feiners are praying for. They are prepared for considerable sacrifices of life so long as fighting can take place when Allied conferences and the Peace Congress are being held.

Sinn Fein Peace Mission.

They will endeavor to send a mission to both these gatherings and will demand admission as an independent State fighting for the right of self-determination against British tyranny.

It seems certain that the Sinn Fein has procured arms and ammunition in large quantities, although the source of these supplies is a mystery. Raids carried out by the Government have discovered some of these hoards, but there are others left as yet untouched.

The feeling of the population is described by those who lately returned from Ireland as being exceedingly bitter. At one time this feeling was mainly directed against the British Government. During the last few months it has been extended to the inhabitants of Great Britain as a whole.

"They hate us," said a Labor member of Parliament today, "as much as we hated the Germans during the time they were dropping bombs on our cities and murdering crews of our merchant vessels. They frankly told me," he continued, "that they distrusted all parties in this country, the Labor Party as much as the others. They say they will be content with nothing less than complete independence and that they are prepared to die for it if necessary."

All Sinn Feiners to be Freed.

LONDON, Dec. 31.—The release of all the Sinn Feiners interned in England is expected virtually at once. Count Plunkett, one of the Sinn Feiners elected to Parliament in the recent balloting, already has been released.

Count Plunkett has been one of the most active participants in the Sinn Fein movement and several times has been under arrest in connection with Irish disturbances. His son, Joseph Plunkett, was one of the men executed for participation in the Easter revolt in 1916. The Count is also the father of George and John Plunkett, who were condemned to death for connection with this revolt, but whose sentences were commuted to ten years' penal servitude. The occasion of his last arrest was the Government round-up of Sinn Fein leaders in May of this year, when it was announced that evidence of an Irish plot, with German connections, had been discovered.

Three other Sinn Fein members of Parliament were arrested at this time. Among others arrested, was Professor Edward De Valera, President of the Sinn Fein organization, who also was a successful candidate for Parliament in this month's elections.

Winter is best for the "Cure" at White Sulphur Springs, West Virginia. Through sleepers from New York and return.—Advt.

BRITISH PURPOSE IS OURS, SAYS WILSON; BACK IN PARIS; OFF TO ROME TONIGHT; CLEMENCEAU'S SPEECH STIRS COMMENT

VOICES AIMS OF FRANCE

Clemenceau's Speech Viewed as Nation's Terms of Peace.

ECHOES PARIS OPINION

President's Remarks on Balance of Power Viewed as Direct Rejoinder.

BRITISH PRESS IS UNEASY

But Care Is Taken Not to Promote Anxiety as to Peace Conference.

By WALTER DURANTY.
Copyright, 1918, by The New York Times Company.
Special Cable to THE NEW YORK TIMES.

PARIS, Dec. 31.—"Clemenceau has spoken for France—it is as the champion of France's peace that he has broken silence at last," said one of the Premier's former opponents, who is now his warm admirer, in the Chamber lobby yesterday afternoon.

The statement may be taken as a summary of Paris opinion on the Premier's speech, which is generally regarded as one of the most important and most successful efforts of the "Tiger's" long career. True to type, he let his opponents have their say, then he replied with a courage and vigor that—say witnesses of the long parliamentary struggle—literally paralyzed the opposition.

From the American viewpoint the chief interest of the speech is that it outlines frankly the platform on which France will come to the Peace Conference.

Without subterfuge or hesitation, Premier Clemenceau exposed the distinction between his policy and that of President Wilson. The latter sets the League of Nations in the forefront and hopes by making the league a living, concrete form that amity may reign among the nations and war be henceforth abolished. Premier Clemenceau, like Cromwell, says: "Keep your powder dry—France must first have a strong frontier and strong allies, then if the League of Nations proves a success we will be ready to begin disarmament."

This contrast between realism and idealism, the Premier emphasized when he said: "America is very far from Germany, but France is very near, and I have preoccupations which do not affect President Wilson as they do a man who has seen the Germans for four years in his country. There are old wrongs to be righted."

No part of his speech seems to have sunk deeper into the hearts of his hearers than that unqualified statement that the Saar Valley—wrongfully wrested from Lorraine in 1815—would remain French and that France had won rights that she would not give up. And you have the French program clearly defined.

"This must not begin again," said Clemenceau, and France is solid behind him, to ensure that whatever be the future conditions of the world or however genuine the German professions of good behavior, the German people must be at in a position where it will be impossible for them to renew agression against France.

The last five years have branded deep on the French soul the lesson that centuries of neighborhood to Germany had taught them—that German hatred and envy know no barrier save force. Clemenceau has said outright that no vision of Utopia would blind him to that reality.

Wilson's Speech a Rejoinder.

PARIS, Dec. 31, (Associated Press.)—The declaration made by President Wilson in his speech at Manchester on Monday against balance of power among the nations is regarded in high American quarters here as a direct rejoinder to the speech of Premier Clemenceau in the Chamber of Deputies, in which he declared his support of the "balance of power" idea, and his purpose to make it his guiding thought in the peace negotiations.

Whether it was intended to be so it is not known, but the President's speech, coming within twenty-four hours after that of the Premier, has led to a contrast between the two delegations as sharply defining two opposing viewpoints on the subject.

The textual copy of the Premier's speech on Sunday night is now available and gives the following references on this subject:

"There is an old system which appears condemned today and to which I do not fear to say that I remain faithful at this moment. Countries have organized the defense of their frontiers with the necessary elements and the balance of power."

Great disorder began in the Chamber at this point, and Pierre Prizon, a Socialist Deputy, exclaimed: "This is the

Continued on Page Two.

SIX (6) BELL-ANS IN HOT WATER quickly relieves Indigestion—Don't forget.—Advt.

Wilson Declares His "Great Satisfaction" in Signs of Anglo-American Unity of Purpose

PARIS, Dec. 31, (by Associated Press.)—President Wilson on his arrival here tonight authorized the following statement:

"Upon leaving England President and Mrs. Wilson expressed their very great pleasure at the delightful cordiality of their welcome. The President expressed great satisfaction at finding how closely the purpose and feeling of the people of Great Britain correspond with the purpose and feeling of the people of the United States."

LONDON, Dec. 31.—The most cordial messages were exchanged by President Wilson and King George today on the occasion of the departure of the President from England. The President thanked the King for his hospitality and kindness, while the King assured the President how glad he had been to have the President and Mrs. Wilson as his guests. The texts of the messages will not be published, as they are regarded as being personal and private.

King George presented a magnificently bound and illustrated history of Windsor Castle to President Wilson on the latter's birthday, according to The Daily Mail.

CALLS ON AMERICA TO SAVE POLAND

Sending of Troops to Check the Bolsheviki and Germans Is Urged.

MANY POLES IN OUR ARMY

Eager to Join Their Countrymen, It Is Said—Supplies Also Urgently Needed.

By GERTRUDE ATHERTON.
Copyright, 1919, by The New York Times Company.
Special Cable to THE NEW YORK TIMES.

PARIS, Dec. 31.—Although the conferences are at a standstill for the moment, owing to the holidays, there is a continuous buzz of speculation over the first subjects to be treated by the Peace Congress, and much contention over priority claims.

After hearing all sides, and almost with equal sympathy, it is impossible not to come to the conclusion that the Polish question is the most significant so far as the peace and general well-being of Europe are concerned.

American sympathy for Poland has been largely sentimental. Once a great and powerful nation, she was bitterly wronged by the partition, and during the recent war was devastated more thoroughly by the Germans than France or Belgium. The eloquence of Paderewski opened many purses in the United States and inspired still more good wishes for the union of the three several parts of the ancient kingdom. So far so good; and no doubt the great nations will keep their pledges to restore to the smaller and long-oppressed races their ancient rights.

But that is a question for tomorrow, and the Polish question of the day—of the moment—is acute.

If it is treated with indifference, chaos may result in a large part of Europe. A Bolshevist army is on its eastern border. The German eastern army, under Hoffmann, whose numbers are estimated at from 400,000 to 600,000, is in the northeast and is either sympathetic with the Bolsheviki or using them for its own nefarious purposes.

General Pilsudsky has a small loyal army in Poland, but few arms and little ammunition, and his men even lack shoes. General Haller, head of the Polish Army in France, is hoping from day to day to be permitted to take his 30,000 men to Poland; and, although there may be natural rivalry between the two Generals, they are agreed on one point—they cannot stem the Bolshevist tide without allied help.

Work for Our Men in Poland.

It is all very well to say that the French and British Armies are tired and should be demobilized as quickly as possible. They have done their part. No one grudges them a well-earned rest, or, at least, asks more of them than police duty. But it is quite otherwise with the American Army. It is true that the Americans want to get home, but they are as hardy as a lot of backwoodsmen, and there is no sign of war weariness among them comparable to that which you see in the face of every pollu. There is a great work still to be done in Europe, and we must do it if we are to save the peace of the world.

However, so far as Poland goes the vast majority of the American Army is quite safe. But in this American Army there are 120,000 men of Polish birth or blood. They would give red blood and morale to the present Polish armies, and their deathless national spirit would make them respond eagerly as volunteers if an opportunity were given them, or would send them off cheerfully under orders. But they

Continued on Page Two.

PINEHURST, N. C.—Hotel Carolina now open. Special weekly events in all sports.—Advt.

CZECHS IN SIBERIA REFUSE TO FIGHT

Ordered to Begin Offensive Against Bolsheviki, They Vote Against It,

RESENT ALLIES' INACTION

Text of Message from Two Kaisers to German and Austrian Prisoners in Russia.

By CARL W. ACKERMAN.
Copyright, 1919, by The New York Times Company.
Special Cable to THE NEW YORK TIMES.
All Foreign Rights Reserved.

IN SIBERIA, EN ROUTE TO VLADIVOSTOK, Dec. 12.—After traveling 10,000 miles in Siberia visiting the headquarters of the Czechoslovak armies which practically unassisted are making a last stand against the Bolsheviki along the Urals, after interviewing Russian, Czech, and allied Generals and political leaders, I am returning to allied base at Vladivostok with the first complete story of how Siberia was saved from German and Bolshevist domination, with the Kaiser's telegram to the German and Austrian war prisoners sent officially through the commanders of the Russian railway stations, with Trotzky's declaration of war against the Czechoslovaks and with the text of official messages transmitted to the Czechs by American and allied officials informing them "that the Allies wish the Czechs to be the main backbone and support of allied action in Siberia and Russia against the Germans."

I possess other data showing that as late as Nov. 28 this year a dispatch was transmitted to the Czechs from the official representative of the United States which led General Gaida to conclude that American troops would be sent to the help of the Czechs.

I am sending this information so that the Allies at the preliminary Peace Conference in Paris may know how the Czechs armies won in decisive battles of the war, how military aid was officially promised them and how this help has not been given. This information I am sending also so that the Allies can understand how important it is to consider the Russian situation, because the Czech soldiers decide their own policies, and on Nov. 24 voted against an offensive against the Bolsheviki which had been planned and ordered.

Czechs Left in the Lurch.

As an allied army the Czechs have been left high and dry in Russia and feel as if the Allies had betrayed them. In justice to the Czechs and to the allied peoples, who should look facts in the face despite their unpleasantness when every one feels that the war is over, the story of the Czechs's operations in Siberia should be told, so that if in the near future there are radical moves on behalf of the Czech soldiers, Americans will understand that the Czechs themselves are not to blame.

In sending this dispatch my object is not to urge military intervention. The allied chiefs believe that to be impractical and inadvisable. My object is to show that America and the Allies made certain promises to the Czechs which have not been kept, and secondly that the Czechs being here at the request of the Allies and sorely needing counsel and help should have serious allied consideration in Paris and be instructed immediately regarding the allied plan and their future status as an allied army.

After being persecuted in Russia before the Czar's abdication through German influence with the Romanoffs

Continued on Page Three.

Hurry to the Cohan Theatre, Broadway & 43d St. .....It's a riot!—Advt.

ROYALTY SEES WILSON OFF

King, Queen, and Premier Take Leave at Victoria Station.

PARTING HONORS AT DOVER

High Military and Naval Officials There to Bid Presidential Party Godspeed.

GREAT GAINS FROM VISIT

President Said to be Well Satisfied with Progress Toward Peace Ideals.

PARIS, Dec. 31, (Associated Press.)—President and Mrs. Wilson arrived in Paris this evening from their visit to England. The steamer Brighton, on which the Presidential party made the passage of the Channel, reached Calais at 12 o'clock and was welcomed by General Ditte, the Governor of Calais; the officers commanding the allied bases, and representatives of the municipality. The President departed for Paris at 1 o'clock by special train.

Mr. Wilson will spend New Year's Day resting, departing at night for Italy.

He expressed himself tonight as exceedingly pleased with his reception and the conferences he had in England.

Premier Clemenceau's declaration in the Chamber of Deputies in favor of the principles of a balance of power has not been referred to by President Wilson. Indications are totally lacking as to how the President regards the Premier's views on this subject.

Officials close to the President point out that a few hours after M. Clemenceau made his declaration in Paris, the President, speaking in Manchester, said the United States would never enter into any "combination of power" that was not a "combination of all of us," and declaring specifically against the principle of the balance of power. The President is understood to have been speaking for what he hopes to be a concert of the powers.

However much M. Clemenceau's declarations may appear to be at variance with the announced purposes for which President Wilson will contend at the Peace Conference, it is held that there is no reason to believe that it is likely to constitute a stumbling block or to create a situation that would affect the participation of the United States in the conference.

Royal Farewell at the Station.

LONDON, Dec. 31.—President and Mrs. Wilson left Victoria Station at 9:18 o'clock this morning on a special train en route to France.

King George and Queen Mary and the Duke of Connaught accompanied Mr. and Mrs. Wilson to the station. Premier Lloyd George was on the platform and saw the President and his wife depart. The Scots Guards formed the guard of honor, and the band of the Irish Guards played.

It was a dark and rainy morning, but the crowds lined the streets from Buckingham Palace to the station and cheered as the procession passed. President Wilson and King George were in the first carriage, Mrs. Wilson, Queen Mary, and Princess Mary in the second, and members of the President's party and Court officials were in the three other carriages. Mrs. Wilson's umbrella was raised on account of the rain, but she nodded and smiled to the crowds at the station.

As Queen Mary and Mrs. Wilson, followed by President Wilson and King George, left the waiting room on their way to the Royal Sa[loon] which was beautifully decorated [with] flowers, the band played "G[od] Save There." The guests on the platform applauded enthusiastically.

Among those who were at the station to see Mr. and Mrs. Wilson off were Premier Lloyd George, Andrew Bonar Law, General Sir William R. Robertson, Vice Admiral W. S. Sims, Lord Robert Cecil, Sir Eric Geddes, John W. Davis, the American Ambassador, and Lady Reading. Mrs. Wilson chatted with Queen Mary and shook hands with all present as the train pulled out, the King and Queen waving their handkerchiefs and the band playing as it left the station.

Queen Mary and Mrs. Wilson carried on an animated conversation to the last moment, President Wilson having to call Mrs. Wilson's attention to the fact that the train was pulling out.

With Mr. and Mrs. Wilson en route to Dover were Lord Hirschell, Sir

Charles Cust, John W. Davis, Vice Admiral W. S. Sims, Rear Admiral Cary T. Grayson, Major Gen. John Biddle, Colonel William W. Harts, and Miss Edith Benham, secretary to Mrs. Wilson. Others who traveled on the Presidential train to Dover were Colonel S. L. H. Slocum, J. Butler Wright, and Herbert C. Hoover.

Wilson Defies Channel Whitecaps.

DOVER, Dec. 31.—President Wilson and his party sailed from Dover for Calais at 11:20 o'clock this morning. The Presidential train reached Dover at 11 o'clock, and little time was lost in boarding the steamer Brighton, which set out almost immediately on the cross-Channel trip.

The morning was cold and raw, with a nasty east wind whipping the Channel into whitecaps, indicating that the crossing was likely to be a rough one. Notwithstanding the unfavorable weather, however, President Wilson and Mrs. Wilson both remained on the bridge of the Brighton until the steamer left the pier. They smiled and waved farewells to those on shore, while the band played "The Star-Spangled Banner."

On their arrival on the platform of the station, when the train reached here from London, a guard of honor, consisting of a company of Royal Fusiliers and bluejackets from the Dover Patrol, was lined up to greet the party. The President was received by Commander Boyle, Secretary to Vice Admiral Keyes, the Admiral being indisposed and unable to attend in person.

Others in the receiving party were Rear Admiral Cecil F. Dampier, Major Gen. J. Colin Mackenzie, and the Marquess of Camden. They accompanied the Presidential party to the pier, where President Wilson shook hands all around and expressed his appreciation for the arrangements made for his reception.

As the Brighton passed out of the harbor her naval escort took positions on either side, accompanying her to mid-Channel, where French destroyers took over the escorting duty.

As the President was leaving England he telegraphed King George a message expressing deep appreciation of his entertainment in this country and wishing the English people a happy new year.

The President returns to France, it is said by members of his party, feeling that great progress has been made toward the achievement of his peace ideals. On the trip to Dover Premier Clemenceau's speech was discussed among the Americans. No expression, however, was frothcoming to give any clue to President Wilson's feeling regarding it.

HOLDS FRENCH CLAIM IS FIRST

Ribot Wants Indemnity Priority in View of Effort and Loss.

PARIS, Dec. 31.—(Associated Press.)—Former Premier and Minister of Finance Alexandre Ribot said to The Associated Press today that the financial situation of all the nations associated against the Germanic coalition must, at the end of their effort, be adjusted with due regard for the efforts and sacrifices made by each, taking into account their respective resources and their ability to pay. He asserted that, in the accounting, sacrifices and losses of manpower must figure along with outlays in money and damages sustained.

Germany and her associates in the war, said M. Ribot, must pay according to their resources, in addition to their own war debts, a share of the expenditures of the Entente coalition beyond the damages they have caused to the invaded countries.

In view of the fact that France was the principal battlefield and that she furnished by far the greatest effort and sustained the greatest losses in proportion to her population, M. Ribot holds she should have priority in the claims upon Germany for indemnity.

"That indemnity," he added, "must be considerable. But it ought not to be so big as to place the German people in a sort of servitude for a prolonged period. That would eventually engender further strife, which is precisely what the Peace Congress will aim to make unnecessary and impossible.

"If Germany is called upon to pay the immense total properly chargeable to her, she will be able to do so only if she is not entirely deprived of foreign trade. We cannot take her markets from her while expecting her to find the money to meet the engagements we impose upon her. She must have raw materials to work with and the possibility of exporting her products, otherwise her population will emigrate and her industries will languish.

"Instead of being able to contribute to the debts of the Allies, she will have difficulty in meeting her home obligations."

Regarding the amount of the indemnity which Germany may be able to pay, M. Ribot declined to make an estimate.

"It ought to be limited, however," he said, "to a sum that may be wiped out, principal and interest, in a limited number of years."

FOR WORLD LABOR BOARD.

British War Cabinet Will Present a Plan to the Peace Congress.

LONDON, Dec. 31.—The British War Cabinet is considering a proposal which may have an important bearing on future labor questions throughout the world, according to the Daily Express. The proposal is to ask the Peace Conference, at one of its earliest sessions, to appoint a commission to inquire into the question of an international adjustment of conditions of employment and to submit plans for a permanent international court and organization to secure joint action in such matters.

"It is certain," says the Express, "that the suggestion will be adopted, and it is also certain it will result in an organization, as part of an active League of Nations, to prepare the way for international regulation of conditions of employment which would be a death-blow to 'sweating.' The French Government is cordially sympathetic toward the proposal. Two or three employers of labor and an equal number of workmen's representatives will probably accompany the British delegation to the conference as advisers in the labor matter."

SEES PERIL TO WILSON PLAN.

Manchester Guardian Warns Against Territorial Aggression by Allies.

MANCHESTER, Dec. 31.—Commenting on President Wilson's visit and urging the necessity of the assembling of the Peace Conference without further delay, The Guardian today says:

"While we are talking and demonstrating others are acting, and by no means acting in a sense favorable to the translation of the ideal into the practical and the establishment of a rule of justice and good-will among the nations of the earth.

"Italy is creating accomplished facts on the eastern shore of the Adriatic; a powerful party is forming in France which, not content with the recovery of Alsace and Lorraine and the happy healing of that historic sore, threatens to create a fresh sore by annexation beyond its borders. In Belgium claims are being influentially asserted not only to Luxemburg, but to sundry portions of Dutch territory on her northern and eastern border. Poland is threatening, and perhaps actually has occupied Danzig, a German city with a mere sprinkling of Poles, and thus to cut off East Prussia from West Prussia, and apparently she designs to pursue her enterprise by occupying purely German territory further west and south."

The Guardian concludes:

"Now, this is obviously not exactly conformable to either the spirit or the letter of President Wilson's terms, but is an attempt to forestall the decisions of the conference when it meets and must tend gravely to hamper its work."

FOR PUBLIC PEACE SESSIONS.

Paris Journalist Against Secrecy Except When Discretion Demands.

PARIS, Dec. 31, (Associated Press.)—Etienne du Naleche, Director of the Journal des Débats and Vice President of the Society of Paris Journalists, has given to The Associated Press the following statement concerning the practical application of open diplomacy to the Peace Congress:

"The war which is ending is a war of the peoples. The peace will, and it should, be a peace of the peoples. The sessions must be public in the sense at least that the public ought to know on what bases they repose and to what combinations they are attached.

There is no question of publishing reports of the sittings of the congress, as is done in the case of legislative sittings, nor of divulging the conversations between the plenipotentiaries. But each plenipotentiary ought to have the right to make public what he has communicated in writing, or orally, to the congress.

"If discretion prevents him from revealing what has been confided to him by his colleagues, his duty toward his country bids him enlighten the country on the manner in which he is carrying out his mission. Discretion is a condition necessary to every negotiation, but it should not bind a plenipotentiary as a secret of the confessional binds.

"It is clearly subordinated to the obvious condition that the maintenance of secrecy will not do injury to the honor or interests of his country. Otherwise plenipotentiaries—those without scruples—being assured of absolute secrecy, could make most offensive suggestions and propositions without risk.

"As regards decisions, they should be made public as soon as each is reached. Care should be taken to avoid some day suddenly placing before the peoples a complete collection of irrevocable decisions.

"Hitherto the Governments have always taken precautions that nothing shall be divulged before the definite closing of diplomatic conferences. This has been so because previous conflicts were, above all, conflicts of Governments. But the case is not the same for the present conflagration.

"The right of each delegation to make public its own declaration is the minimum. It would be preferable that a substantial summary of the work of each sitting or each group of sittings be communicated regularly to the press. The deliberations would thereby be rendered more serious, more fertile. It is the certainty of secrecy which has given advantages to babblers and intriguers."

CHINESE DELEGATES LAND.

Gen. Liang and Associates Reach San Francisco En Route to Paris.

SAN FRANCISCO, Dec. 31.—A Chinese delegation, on its way to the Peace Conference, arrived here from the Orient today. It is headed by General S. T. Liang. Other members are Rear Admiral Tsen Nan Woo, Major T. L. Cheng, Captain Ken Wang, a graduate of West Point; Leh Hu, editor of L'Impartial, Tientsin, and T. Y. Wang, son of I. T. Wang, Speaker of the Chinese House of Representatives.

"China is in hearty accord with the principles enunciated by President Wilson, and it is the hope of the Chinese people that around these principles a lasting world peace may be built," said General Liang.

The members of the party expect to start for New York on Jan. 3.

OUR TROOPS PRAISED BY A HOHENZOLLERN

Prince Carl Says He Never Saw Men of Better Discipline or Better Behaved.

ONCE SCORNED AMERICANS

Titled Officer Regrets German Propaganda Here Was Done in Such Clumsy Manner.

WITH THE AMERICAN ARMY OF OCCUPATION, Dec. 30, (Associated Press.)—In a talk recently with an American army officer, Prince Carl of Hohenzollern, Lieutenant General and commander of the Thirty-eighth Landwehr Brigade, who now is living in the area occupied by the Americans, said that in all his thirty-two years' experience in the army he never had seen anywhere soldiers of better discipline or who behaved better than the Americans.

The Prince, who is a member of nonreigning house of the Hohenzollern family, appeared not to realize the indignation created in the United States through the sinking of the Lusitania and expressed surprise when he was told of reports that celebrations were held in Germany and medals awarded to the submarine crew. The Prince said that personally he disapproved of submarine warfare and bombing by means of airplane. He asserted that Germany should not have started her submarine warfare without being absolutely certain it would succeed.

Prince Carl said he regretted that the German propaganda in the United States had been carried out in such a clumsy manner. Germany, he declared, should have started her propaganda on a larger scale, and spent millions of marks instead of thousands. The greatest fault with Germany's diplomacy, he added, was the persistent disregard of the importance of national psychology, and failure to appreciate the points of view of other nations.

The Prince was discharged from the German Army at Hanover a few days ago, and now is living at his castle at Naumedy, on the Rhine near Andernach. He said his first intimation of Germany's military collapse was when the high command sent an order to him on the western front to man a telephone with an officer of the personnel. The only troops in the interior of Germany when the recent trouble started, he added, were replacement battalions of young, untrained men, who were easily contaminated by Bolshevist doctrine. It was his opinion that this would not have happened if an old-time German officer had been commanding.

The Prince concluded the interview by saying that 60,000 German officers had lost their lives in the war.

Prince Carl was German Military Attaché with the Japanese Army during the Russo-Japanese war. During the visit to Germany in 1907 of the late King Edward he was relieved of command of the First Regiment of Dragoon Guards, of which King Edward was the honorary commander. It was rumored at the time that his friendliness to the Japanese and his open hostility to the Russians was the cause of his transfer.

Carl is another of the German Generals known before the European war to have held strong prejudice against the ability of the American Army and Navy, on various occasions having belittled them. His antipathy also extended markedly to the British land and sea forces.

WANT AMERICANS TO STAY.

Coblenz Civilians Admire Our Troops, Traveler Says.

Copyright, 1919, by The New York Times Company.
Special Cable to THE NEW YORK TIMES.

THE HAGUE, Dec. 31, (via London.)—According to a neutral traveler just arrived from occupied territory on the Rhine, inhabitants of Coblenz and other towns occupied by Americans all hope the American troops will remain in Germany. They admire Pershing's soldiers, think them fine, well-built men, and are anxious to please them.

The Rheinische Gazette, commending the American troops in Coblenz, says:

"The American commanding officers' wish that the people should live as though the troops were not present has been fulfilled. We feel no objection to the Americans, and communication is not impeded, civilians go where they like, and there are no restrictions between the two sides of the Rhine. The Americans organized a beautiful public Christmas festivity for civilians."

The paper continues that an enormous green moss cross was erected in front of Government buildings on the Rhine and illuminated with electric lights. There was also a Christmas tree twenty-seven feet high, which was illuminated at night when thousands of people collected and sung German Christmas songs, and the band played. After which, the paper continues, sweetmeats and tin trumpets were given the children.

LLOYD GEORGE FACES UNEMPLOYMENT CRISIS

Stoppage of War Industries Said to Have Thrown Vast Numbers Out of Work.

Copyright, 1918, by The Chicago Tribune.

LONDON, Dec. 31, (By Wireless to The Chicago Tribune.)—Lloyd George's new Government faces stupendous internal problems. "To win the peace" will make as great demands on the courage and ability of the statesmen as it did to win the war. The greatest problem of all is not that of demobilizing, bringing home, and finding work for the 3,000,000 soldiers now absent from these islands. It is not that of dealing with the almost openly rebellious Ireland, increasingly dangerous as that becomes.

What is already taxing the resources of the Government to the utmost is the appalling task of suddenly turning practically all the manufacturing energies of Great Britain from making war supplies to the normal work of peace-time industry. Tens of thousands of plants, large and small, have been busy for four years under constantly increasing pressure on war work. The day the armistice was signed they employed between eight and nine million men and women. The nation found itself with billions of dollars' worth of war material completed or in process.

Six weeks have passed. The Parliamentary election and two weeks' delay in counting the votes have intervened. President Wilson's visit has occupied the time and energy of the Government heads. The English holidays are barely over. So the work of demobilizing the army has just started. The readjustment of industry will result in the necessary stoppage of work that has only been begun. Yet there are said to be several hundred thousand men and women already out of work.

The peace Christmas is coming to be called the Christmas of unemployment. This does not mean the immediate destruction of the unemployed. War wages have been abnormally high. With the increase in extravagant living has gone some increase in savings. People out of work have more to draw on. And the Government, recognizing the danger, has made elaborate plans for the paying of unemployment benefits.

Beginning Dec. 10 and continuing for six months, it is paying men and women out of work sums ranging from a trifle over $6 to $15 a week, the latter amount going to the head of the family with several children. Already these payments are said to aggregate $5,000,000 per week, and there is every indication that they will largely increase for the next few months.

Sir Eric Geddes, the American-trained railroad man who has served as First Lord of the Admiralty during the last months of the war, has been appointed by Lloyd George to have general charge of the vast work of shifting Great Britain from a war to a peace footing. Who will help is uncertain, as the new Cabinet has not yet been named.

Lloyd George, backed by a landslide of votes, fled away from Presidents and politicians this morning to hide himself for a few days in his native Wales. There he will pick his men. The Times and other papers urge him to give larger representation to labor, which, in spite of the defeat of candidates suspected of pacifism, will be the largest Opposition party in Parliament.

GERMAN-AUSTRIANS TURN TO BOHEMIA

Secret Meeting of Industrial Delegates Votes for Union with the Republic.

CZECHS REJECT BOLSHEVISM

Red Propaganda in Mining Districts Said to Have Met with Complete Failure.

Copyright, 1919, by The New York Times Company.
Special Cable to THE NEW YORK TIMES.

GENEVA, Dec. 31.—Information received by prominent Czechs in Switzerland confirms the belief that President Masaryk may count upon the support of all political parties in his work of national reconstruction. Although Bohemia is largely an industrial country, there is no danger of Bolshevism. Czech workingmen are Socialists, but they follow their leaders, whose socialism is moderate and law-abiding and patriotic. Pride in the realization of their national aspirations outweighs the temptations of class strife.

Lenine has dispatched numerous emissaries into the Bohemian mining districts to convert the miners to Bolshevism, but their propaganda so far has proved a complete failure.

At Reichenburg, in German Bohemia, Entente troops were greeted by the inhabitants with the singing of the Czech national anthem, although, accordin gto the Austrians, the town is a stronghold of the German race in Bohemia. While the Czechs deny even the existence of a German Bohemian question, and claim the entire district as their own by historical right, they admit that the last Austrian census shows a minorly Czech element among the population. But the Czechs say that this census was deliberately forged by the Austrian imperial authorities, and they are convinced that if a new census were taken now the results would be quite different.

A few days ago representatives from all the large industrial concerns of German Bohemia held a secret meeting. Thirty-six delegates were present, and of these thirty-four voted for a union with the Bohemian republic. This vote is infinitely more significant than the demonstrations of loyalty to Austria, arranged by German Bohemian members of the defunct Austrian Reichsrat in exile at Vienna, whose position and private interests are imperilled by a union with the Czechs.

Special to The New York Times.

WASHINGTON, Dec. 31.—Announcement was made by the Czechoslovak National Council today of the result of a plebiscite conducted among the Uhro-Rusin people in the United States. The announcement says that the plebiscite decided by a two-thirds majority in favor of the inclusion of the Uhro-Rusins in the republic of Czechoslovakia.

The result of the plebiscite with ballots will be taken to Paris and Uhro-Rusinia immediately by a delegation consisting of Julius G. Gardos, President of the Uhro-Rusin National Council, and Gregory Zsatkovivk, a lawyer of Pittsburgh. A report summarizing the result of the popular vote has already been cabled to Dr. Edward Benes, Czechoslovak Foreign Minister.

RHINELAND HAILS VICTORY OF EBERT

Intense Antipathy to the Liebknecht Faction Felt by the Centrists.

By EDWIN L. JAMES.

Copyright, 1919, by The New York Times Company.
Special Cable to THE NEW YORK TIMES.

COBLENZ, Dec. 31.—News that the Spartacus element has been throttled in Berlin and that the majority Socialists now control the Government fully has been received with great satisfaction along the Rhine, where there is the bitterest antipathy to the Liebknecht faction.

The Catholic Center Party controls in the Rhineland, and in the present situation lends its support to Ebert and the conservative Socialist faction. The opinion is expressed here that Germany has escaped a grave crisis and that now Ebert can hold the reins until the National Assembly meets.

It is difficult to exaggerate the importance which thinking Germans attach to the taming of the Bolshevist faction in Berlin.

PRINCE MAX A CANDIDATE.

Nominated by German Democratic Party for Convention.

Copyright, 1919, by The New York Times Company.
Special Cable to THE NEW YORK TIMES.

BERLIN, Dec. 30, (via Copenhagen.)—Prince Max of Baden has been nominated as the Heidelberg candidate of the German Democratic Party for the National Convention.

POINCARE AND FOCH TO AMERICAN PEOPLE

President and Marshal, in New Year Greetings, Laud Valor of Our Soldiers.

NATIONS FRIENDS FOREVER

Chief Executive Says Mutual Friendship Will Be Used to Promote Lasting World Peace.

PARIS, Dec. 31, (Associated Press.)—President Poincaré today sent the following message to the people of the United States:

I thank the Associated Press for giving me the occasion of sending once more to the United States a token of my admiration.

France is very grateful to the American people for the great part they have taken in the struggle for right and freedom in the victories obtained by the allied armies.

I have several times visited the American troops. I have seen them, especially when they liberated St. Mihiel and when they were fighting before Verdun. I have observed their splendid bearing, their courage, their high spirits, and their smiling contempt of danger.

I have seen them also in the towns or villages where they had their cantonments. They were much beloved there by the inhabitants. I recollect, for instance, that in Nancy the people were deeply touched by the solicitude the Americans soldiers showed to the children.

Thus, not only between our armies, but also between the American troops and French citizens, have been formed most intimate relations and ties which will remain indissoluble, even after the war.

Both our nations had already been brought together by the remembrance of your war for independence—by the similitude of our political and public institutions, by our democratic traditions, and by natural sympathies and by affinities of mind and culture.

But now we know each other still better. We have lived together; we have defended together the same sacred cause; we have together saved mankind; we are friends forever.

We are now to make use of this friendship for settling in full accord with England and Italy and the other nations which fought at our side a just and lasting peace, which shall repair injury and spoliation and prevent any offensive return on the part of the powers of conquest and domination.

I am convinced the unity of feeling will be complete and continuous between the United States and France during the conference which shortly will be held here in order to establish the conditions of peace.

Marshal Foch, Commander in Chief of the French forces, gave the correspondent the following:

On the morrow of the struggles in which the United States Army has taken so glorious a part, and in which it has shown magnificent qualities of valor and skill, I am particularly happy to send to the American people my cordial greetings and wishes for their prosperity. FOCH.

LIST OF AMERICANS FREED BY GERMANS

War Department Names Soldiers Who Have Reached Scotland, England, or France.

WASHINGTON, Dec. 31.—A list of prisoners who have arrived in Scotland, England, or France after being released from prison camps in Germany, was announced today by the War Department. Those who have reached Leith, Scotland, are:

MILDENBERG, ABRAHAM, Philadelphia.
DEEDS, ROBERT L., McClung, Va.
BURKE, JOSEPH P., Pittston, Penn.
ABBOTT, JOHN S., St. Paul, Minn.
NOLAN, JOSEPH P., Hartford, Conn.
SWENSON, P. M., 402 5th Av., New York City.
DENNEN, JOSEPH R., Trenton, N. J.
McHUGH, GEORGE D., New Haven, Conn.
HUNT, H., 74 Woodhull St., Brooklyn, N. Y.
BELFORD, W. A., 365 Sackett St., Brooklyn, N. Y.
LEWIS C. J., 308 Stockton St., Brooklyn, N. Y.
McCLURG, J. A., 1,024 E. 12th St., Brooklyn, N. Y.
MOSER, E. E., Tobaccoville, N. C.
BACKUS, R. M., Bridgman, Mich.
PATENAUDE, E. A., West Haven, Conn.
HUNT, H. J., Hightstown, N. J.
KINCH, S. C., Clayville, N. Y.
SORENSON, C. A., Big Sandy, Mont.
LESTER, J. F., Jackson, Miss.
SOUZA, M. D., Tocloma, Cal.
REYNOLDS, W. J., New Haven, Conn.
GARDNER, LLOYD, Somerset, Penn.
COLE, M. L., Brick Church, Tenn.
COOK, ARCHIE, Danville, Va.
HURTER, JOHN, Medford, Mass.

The following enlisted men are reported to have arrived in England:

JOHNSON, F. L., Middleton, Conn.
LAGASSEY, J. Z., Bristol, Conn.
ROACH, J. A., Ridgefield, Conn.
PFEIFER, P., 186 Franklin St., Brooklyn, N. Y.
CARTER, W. H., Cedarton, Ga.

The following are reported to have arrived in France:

OATES, W. H., Hendersonville, N. C.—Lt.
McDONALD, D. L., Burt, Iowa.—Lt.
SHIDLER, HORACE, Klamath Falls, Ore.—Lt.
RICHARDSON, G. C., Milwaukee, Wis.—Lt.
JUNE, E. F., Boston, Mass.
REED, FOREST, Mantua, Ohio.
LEWIS, A. D., Fairhaven, Mass.
TABASCO, ANTHONY, Philadelphia, Penn.
LOREN, ANDREW, Anthony, Kan.
SALVITTI, PIETRE, Italy.

VOICES AIMS OF FRANCE

Continued from Page 1, Column 5.

system which has gone into bankruptcy."

Premier Clemenceau continued, saying:

"This system appears to be condemned by some very high authorities. Nevertheless, I will remark that if such a balance had preceded the war—that if America, England, France, and Italy had got together in declaring that whoever attacked one of them must expect to see the three others take up the common defense."

The Premier was interrupted here by applause and further disorder in the Chamber, but later resumed:

"There is in this system of alliances which I do not renounce, I say it most distinctly, my guiding thought at the conference, if your body permits me to go there, and I believe that nothing should separate after the war the four great powers that the war has united. To this Entente I will make all sacrifices."

The statement of the French Premier is looked upon as foreign to the statement made a few hours later at Manchester by President Wilson, when the President said:

"If the future had nothing for us but a new attempt to keep the world at a righteous poise by a balance of power, the United States would take no interest, because she would join no combination of power which is not a combination of all of us."

The French papers have refrained from discussing the difference of the viewpoints, resulting from M. Clemenceau's speech, except the Socialist organ Humanité, which says:

"As to Clemenceau—he repudiates with tranquillity the Wilsonian conceptions. Tomorrow it will be necessary to arm again, to construct fortresses and cannon, and forge alliances against third powers. To the society of nations there is not even a discreet bow."

Americans Gain Hope.

American officials here today expressed the belief that when the full significance of Premier Clemenceau's declaration became apparent there would not be any difference in the principles involved. The impression apparently is growing that the progress in disposing of the details of the questions regarding peace conditions has been so satisfactory that the actual sessions of the Peace Conference have been appreciably shortened.

It is now believed that many questions which at first it was supposed would command the attention of the conference for a long time, such as boundaries of States and racial determination, will be made the subject of joint investigations, the results of which will be presented later for ratification without the conference being held in waiting for them. The same is supposed to be true concerning the bill of damages against Germany, which may be assessed by a commission on which all the belligerents may be represented.

When the Peace Commission has disposed of the question of actual damages, the question of punitive indemnity may be raised. The impression of some of the Americans who have been studying this matter is that when the actual damages have been assessed the bill will run so high that the collection of indemnity will present a perplexing problem.

LONDON, Dec. 31.—Morning newspapers give great and equal prominence to the speech of Premier Clemenceau before the French Chamber of Deputies, and President Wilson's address at Manchester. By their headlines, and by placing in juxtaposition the striking passages, and by their comment, the newspapers reveal a certain uneasiness in consequence of the apparent divergence between M. Clemenceau and Mr. Wilson.

There is an obvious endeavor, however, to avoid anything suggesting the existence of a substantial disagreement, or promoting anxiety regarding the conference. Their desire seems mainly to show that M. Clemenceau's standpoint is not so remote from Mr. Wilson's as might appear at first sight, and that any differences that exist ought to be arranged with pains and patience. M. Clemenceau's version of Mr. Wilson's comment on the British fleet receives much prominence.

The Chronicle says: "President Wilson's speech at Manchester brought out what perhaps are the essential points in a League of Nations, namely, common devotion to right, that it must be world-wide and including all, and that it must have continuing machinery."

Endorsing and emphasizing these points, the paper thinks the Peace Conference should be regarded as the first session of a body which will reconvene from time to time in perpetuity. Thus it would, the newspaper says, "itself become automatically a league, for unless it does so its work will ultimately be torn up by fresh wars."

BALFOUR IN CONFERENCE WITH HOUSE IN PARIS

American Delegates Watch Bolshevist Menace to Poland and Esthonia.

PARIS, Dec. 31.—Arthur J. Balfour, the British Foreign Secretary, who has just arrived in Paris from London, had a long conference today with Colonel E. M. House. The talk was a sequel to the discussions which President Wilson had in England with Premier Lloyd George and Secretary Balfour, and had to do with the taking up of practical details of the peace conference.

The resignation of three Italian Ministers may delay the opening of the preliminary Peace Conference until Jan. 15, according to the Echo de Paris. In addition to Leonida Bissolati, Minister of Military Aid and War Pensions, (whose recent resignation was said to have been due to differences over peace questions,) Signor Barenini, Minister of Education, and Signor Bari, Minister of Public Works, are said to have left the Orlando Cabinet.

The plans for the departure of President Wilson for Rome on Wednesday night will not be affected by the crisis in the Cabinet there. The situation in Rome is said to be purely political and outside the range of the President's visit to Italy.

Great interest is manifested among conference delegates and in French political circles in Mr. Wilson's trip to Italy because of the importance of the subjects which he is expected to discuss there. Foremost among these subjects, it is supposed, will be questions relative to the Adriatic, Fiume, and the Dalmatian coast, concerning which the Jugoslavs and the Italians are not in accord.

The claims of the Jugoslavs to Fiume and the Dalmatian coast are founded on their claim to a preponderance of their nationals in the populations there. According to the views of the Jugoslav leaders, the controversy involves the principle of the right of the peoples to dispose of themselves. This is one of the first concrete questions of the kind that President Wilson will be called upon to discuss.

Italy's historic claims, together with her interest in ample protection along her Adriatic coast, will, naturally, be considered. Talks by the President with Premier Orlando and Admiral Thaon di Revel, an authority on subjects pertaining to the Adriatic and commander of the Italian naval forces now occupying the Dalmatian coast, are expected to clear up many of the claims put forward by each side.

Bolshevism has received serious consideration during the last two days from the American delegates to the Peace Conference. The progress of the Russian Bolsheviki in Poland and Esthonia is being carefully watched. Although the United States has not officially recognized the Polish Government it has recognized the independence of Poland, and the American delegates in Paris have conferred with the Polish representatives here.

While the American delegates will make no statement concerning the protection to be given to Poland and Esthonia, they are apparently inclined to prevent the Russian Bolsheviki from dominating those countries. Until the conference actually meets, it will be difficult for the Allies to take any preventive measures, although the sufferings of the Poles and the Esthonians appeal strongly to the Americans.

A Franco-American Congress will meet at Marseilles on Thursday for a discussion of the future of Syria. M. Franklin-Bouillon, Vice President of the Foreign Affairs Committee of the Chamber of Deputies, will preside.

The American delegation will hold a New Year celebration at the Hotel Crillon tomorrow afternoon. Among those attending will be the members of President Wilson's immediate party.

AMERICANS IN PARIS REJECT REED'S VIEW

No Plan to Yield Army or Navy Control to an International Authority.

By CHARLES A. SELDEN.

Copyright, 1919, by The New York Times Company.
Special Cable to THE NEW YORK TIMES.

PARIS, Dec. 31.—Senator Reed's most recent attack on the League of Nations plan is dismissed by Americans in Paris with the comment that the Senator has gone off on an entirely wrong tack in the apparent assumption that America would yield control of its army and navy to an international military authority, to be part of the proposed league.

Nothing of the sort is contemplated in the American plan for the league. The plan involves no such thing as an International Generalissimo or International General Staff with power to use the armies and navies of the member nations as he or it sees fit.

In short, there is nothing in the plan contrary to the existing provision of the American Constitution giving Congress the sole power to declare war.

As to America yielding some of its sovereignty by entering the league, it is pointed out that every nation does the equivalent of that every time it makes any treaty whatever with any other nation.

CALLS ON AMERICA TO SAVE POLAND

Continued from Page 1, Column 6.

must take not only arms, ammunition, and clothing for themselves, but for the brave, ragged Polish Army. Even women and children are massed on the frontier against the well-equipped Bolsheviki and their German well-wishers.

Two million Russian prisoners have been sent home across Poland, pillaging as they go. The German prisoners from Russia have been worse. Eight hundred thousand Polish workmen, driven into Germany in the course of the war, have been sent home, and they are paupers for the most part.

The wonderful national spirit of Poland is in danger of being extinguished by atrocious sufferings and endless misfortunes. If the Bolshevist plague obtains entrance it will spread like the Spanish influenza, for there is no more infectious germ than that of anarchy and revolution among despairing men. And if that great and growing army of Bolsheviki sweeps across Poland it will enter both the Central Empires and Italy, and then there will be chaos for more years than we shall live to see.

German Menace in the East.

Hindenburg may save Germany if his own army is unaffected, but if he does it will be to conquer Poland and Russia, and in that case this great and terrible war will have been a mere prelude. With Russia under her heel Germany can laugh at the surrender of her fleet and at the allied occupation of the Rhine Provinces. When her new "day" comes she will sweep the earth, and we shall go down with the rest.

Only a strong, united buffer State like Poland can avert this tragedy. If we make her strong enough to hold the Bolsheviki on the one hand and Germany on the other the world may look forward to a long period of peace, but not otherwise.

Germany has little coal of her own. The great mines that supply her are in Poland, just as her great iron mines were in Lorraine. Deprived of coal and iron, no country can dominate others. It is not a sentimental question, but an economic one. It may interest us to look forward to the restoration of Poland, because she occupies a romantic place in history, but it should interest us much more to save ourselves from a choice between domination by bloodthistry anarchists and cruel Germans.

Besides the Polish soldiers in France there are 12,000 Poles in the United States who would volunteer to go to Poland at once if the Government would equip and send them over.

I had a long talk with General Heller today. He is a lean, active, wiry man—not tall, but so full of force and magnetism that you understand at once his immense popularity with the Polish troops. His narrow, dark face, with its rather Tartar eyes, flashes with an intelligence that inspired me with immediate confidence. It will be remembered that he commanded a division of the Austrian Army at the beginning of the war, and that when Russia declared her intention of giving her portion of Poland its independence he went over to the other side with his entire army. It took him two days to get there, and he passed most of the time in shell holes, for it was not easy to make the Russians understand his intention.

SAYS POLES WILL BE SUPPRESSED BY ARMY

Prussian Minister Tells of Decision to Use Force Against the Revolutionaries.

Copyright, 1919, by The New York Times Company.
Special Cable to THE NEW YORK TIMES.

BERLIN, Dec. 31, via Copenhagen.—Recent events in Posen, Gnesen, and other eastern towns with a partly Polish population are causing great resentment in Government circles here. THE NEW YORK TIMES correspondent is informed by Dr. Suedekum a member of the Prussian Cabinet, that the Socialists have always been willing that President Wilson's doctrine of self-determination should be applied to the Polish parts of Prussia, but he contended that the decision must be left to the Peace Conference, which, it was expected, would regulate all this question.

Now the Poles had taken the problem out of President Wilson's and the Entente's hands, the doctor complained, and were trying to create a fait accompli, knowing that an impartial investigation must necessarily compel a very large reduction of Polish claims on Prussian territory.

Dr. Suedekum said he could hardly believe that the violent deeds provoked by the Poles in Posen, Gnesen, Danzig, and other places would be approved by President Wilson. He knew the Poles were also seeking to create revolts in Silesia, and that the coal miners' strikes there, which threatened to create a national calamity in Germany on account of the scarcity of coal were the work of Polish emissaries.

Though Silesia had been German territory for 800 years, the Poles, he said, had the audacity to claim parts of it as Polish, more especially those where rich mines were situated. This would not be tolerated any longer, the Government having decided to meet force with force, since no other argument seemed to impress the Polish aristocracy who were really the leaders of this whole movement against Germany.

BASLE, Dec. 31.—The Poles are masters of Posen, (German Poland,) according to the Vorwärts of Berlin. They have disarmed German officers and soldiers, some of whom, the paper adds, were shot after being tried by court-martial. Violent fighting has taken place in the streets between German and Polish soldiers.

The revolutionaries are in control of the central Post Office and the telegraph office and have cut communication with Germany. The German authorities in the province urgently demand that troops be sent to their aid.

The town of Gnesen, thirty miles northeast of Posen, is also in the hands of the Poles, according to reports reaching here today.

The local Soldiers' and Workmen's the Poles to check the Bolsheviki. The Council at Wreschen, east of Posen, and Zloslaw have officially proclaimed their annexation to Poland.

WARSAW, Dec. 29, (Associated Press.)—Regarding the situation in Posen, (German Poland,) General Pilsudski, the Polish military leader, indicated to the correspondent that he would follow out there a firm policy of suppressing any German aggressions against the Poles.

REJECTS POLAND'S DEMAND.

Germany Refuses to Let Troops Use Railroads to Vilna.

LONDON, Dec. 31.—Germany has refused to accede to the demand of the Poles that Polish troops be permitted to use the railroads from the Polish border to Vilna, according to Warsaw advices to The Mail. The Berlin Government is said to have based its refusal on the ground that permission from the Entente nations was necessary.

In the meantime, it is said, the Germans have demanded that German troops returning from Russia be allowed to use Polish railways. It was urged by Berlin that 100,000 German soldiers would otherwise be compelled to march through Poland. The Poles have consented to this arrangement, with the stipulation that the German troops would be disarmed. Berlin has not replied to the Polish conditions.

A protest against the occupancy of Vilna by Polish troops was adopted yesterday at a meeting of the Lithuanian National Council in New York held at 320 Fifth Avenue. The protest will be sent to the allied Governments. The Lithuanian Council contends that while the Poles propose the occupancy of Vilna to resist the Bolsheviki this is only a pretext to invade Lithuania and by force of arms annex the country to Poland.

POLES TO WAR AGAINST REDS AND RUTHENIANS

Preparing for Campaign Along Frontier—Forty-seven Persons Killed in Warsaw.

WARSAW, Dec. 30, (Associated Press.)—Poland is preparing for a military campaign along her entire Russian frontier. The Bolsheviki will be opposed on the north and east and the Ruthenians of the Ukraine on the southeast. The Bolsheviki have forced the Poles to take up arms by their advance into Polish territory. The Poles and the Ruthenians have been at odds since the Ruthenian attempt to take Lemberg in November.

The Bolsheviki are advancing as the German army of General Hoffman retires. The Germans, according to reports reaching here, freely permit them to advance while blocking the efforts of Germans are scheduled to evacuate Vilna, the capital of Lithuania, on Jan. 4, but the Poles await permission from Marshal Foch before entering the city prior to the German evacuation.

The Bolsheviki are advancing toward Vilna and are favored by mild weather. Their advance guards are said to be orderly, well clothed and well armed. They have committed no depredations, except where they meet with resistance. At Pskov, where the Bolsheviki were opposed, they carried out merciless massacres. The Bolsheviki, it is reported, also are sending forces to occupy the Baltic ports of Libau and Riga as soon as the Germans evacuate them.

Here in Warsaw forty-seven persons have been killed in the streets in consequence of numerous clashes which occurred between troops and revolutionists. The city is at high tension over the shooting today and yesterday by the troops of red revolutionists who were holding demonstrations in favor of the liberation of several interned Bolsheviki.

This is the first time that such drastic measures have been taken here. A state of virtual martial law exists, with the soldiers of the newly-formed National Army and the Municipal Guard patrolling the streets. Cavalry and light artillery are active, and the artillery has been holding target practice in the outskirts of Warsaw, the booming of which is intended as a warning to revolutionists who are suspected of an intention to seize the Government.

The arrival from Posen of Ignace Paderewski, who has been proposed as President of the republic, has served to strengthen the hands of the authorities, who are now passing through anxious days and nights.

LONDON, Dec. 31.—Forces of the Russian Bolsheviki Government have captured two villages in the region of Reval, according to a Russian wireless message received here today. The "enemy," it is added, has landed 500 men and four guns, [evidently on the Esthonian coast in the region of Reval.] The wireless message reads:

"On Dec. 28, in the Reval region, we took the villages of Bikhona and Karkus. The enemy has landed 500 men and four guns."

6 BELL-ANS
Hot water
Quick Relief
BELL-ANS
FOR INDIGESTION
Contains no dangerous or deleterious substances

Stern Brothers

West 42nd Street (*Between 5th and 6th Avenues*) West 43rd Street

Final Clearance Sale Thursday

Cut Lengths of Foreign and American

SILKS AND VELVETS

at 45c to $3.50 yd.

DISCONTINUED weaves in plain and fancy silks — also velveteens and corduroys — suitable for Frocks, Blouses, Negligees, Linings and other purposes.

Main Floor.

GUARD GERMANY'S CAPACITY TO PAY

Allies in Armistice Renewal Forbid Disposal of Gold and Silver Resources.

TO CONSERVE SECURITIES

Move to Prevent Sales That Would Impair Resources for Reparation Settlement.

By WALTER DURANTY.

Copyright, 1918, by The New York Times Company
Special Cable to THE NEW YORK TIMES.

PARIS, Dec. 30.—New financial clauses in the armistice renewal, signed at Treves, rectify an omission in the first armistice that might have had serious consequences, says the writer of the weekly financial review in the Journal des Débats.

He emphasizes in particular the importance of a clause forbidding Germany to dispose of gold and silver reserves and of all shares, bonds, or other property in foreign companies and concerns, either public or private, whether held at home or abroad, by the State or an individual.

To appreciate fully the effect of this prohibition it must be realized that the Allies cannot hope that Germany will be able to pay more than a very small part of the debt to them in hard cash. Even as regards that amount, and more especially as regards the rest of the debt, the crucial factor of German payment is that it must be made abroad—in Brussels, Paris, London, Rome, New York—that is, in allied money.

It will not be enough for Germany to raise billions of marks from her own country, supposing that to be possible, because the rate of exchange is already too severe against marks to permit their transference into pounds or francs. Obviously, reservation by the Allies of German products to defray part of the debt will have a still further weakening effect on Germany's foreign exchange, and her difficulty in resuming foreign commerce in the first years after the war will prevent her from improving it in any way.

For similar reasons Germany cannot count on raising money abroad by loans. So that the only possible method left by which she can get her liabilities in a form that will be satisfactory to the Allies is by the surrender of foreign held securities.

How she will get control of them from individual owners is her own affair. She can choose either the British plan of requisition or the simple purchase adopted by France to defray the war debt in 1871. All that matters to the Allies is that they will be available when the time comes.

Hence the insertion of this clause in the armistice, which is in no sense seizure or confiscation, but purely a guarantee to prevent sales that would defeat the Allies' object. For France especially, whose own exchange has depreciated, it is of importance that Germany should make reparation by handing over securities held abroad which can then be used to adjust the exchange balance against France.

At the same time it is desirable that yet another addition to the armistice conditions be introduced, namely, stringent measures against the Germans disposing of securities stolen in the invaded territory. Already a great quantity of these has been sold in neutral markets and, henceforth, every German selling stocks listed on foreign exchanges, it is held, should be compelled to produce a certificate of origin, without which the sale would be invalid. By such precautions France's commercial revival, both in home and foreign trade, can be greatly speeded and facilitated.

COUNTER-REVOLT PLOT CHARGED IN MUNICH

17 Prominent Men, Including a Duke, Arrested — Eisner Is Said to Oppose Ebert.

MUNICH, Dec. 30, (Associated Press.)—Seventeen prominent men, including one Non-Bavarian Duke, were arrested here last evening by the police, assisted by twenty members of the local Soldiers' Council. The arrests caused the greatest sensation experienced by this city since the revolution.

The men who were arrested were at one of the largest hotels in Munich and are said to have been engaged in a conference when the officers arrived. They say they were arranging for the recruiting of citizen soldiery, but the police accuse them of aiming an attack at "existing institutions."

It is reported that they apparently attempted to destroy a number of incriminating documents which the police seized. All but two of the men were released later. One of those detained is a Munich publisher, accussed of distributing arms, and the other is a banker, who is considered the ringleader in the alleged plot.

The accused men have given out a statement in which they say that the citizen soldiers whom they proposed to recruit were intended to protect the present Government against reactionaries. Spartacus forces guard the public buildings and the bridge here.

Herr Auer, Minister of the Interior, who was himself trying to form a force of citizen soldiers, was interested in the plan which the arrested men say they were considering. He was working in good faith, he says, because he had information that mob violence was threatened for New Year's Eve. Herr Auer, however, accompanied Premier Kurt Eisner to Stuttgart to attend a conference there on Sunday and permitted the matter to get temporarily beyond his control. He says that the counter-revolutionary forces slipped in.

Herr Auer, speaking today before the Soldiers' and Workmen's Council, defended the plan to raise citizen soldiers and reminded the delegates that on the night of Dec. 8, when he was attacked and forced to resign, he received no protection from the police or any existing military organization. Herr Auer's resignation was declared void later by the Bavarian Cabinet and he continued in office.

The ministerial counsel has discussed a resolution by the Soldiers' and Workmen's Council demanding the resignation of Herr Auer from office. Some decision may be reached in the matter today.

Dec. 31.—Premier Eisner went to Stuttgart on Sunday to share in an important conference relative to food supplies. It is understood that ministers from all the south German States are participating in the conference, which will also discuss the unity of the Empire and south German demands for equal rights.

After a long delay and many conflicting reports, it is understood that exchanges regarding reciprocal trade relations between Czechoslovakia and Germany have finally begun.

PARIS, Dec. 31.—Premier Eisner, of Bavaria, has sided with the Independent Socialists against Friedrich Ebert, the German Premier, according to advices to the Petit Parisien.

REPORT BOLSHEVIST COUP IN SILESIA

New Republic Proclaimed as Murder and Pillage Break Out, It Is Said.

BIG BERLIN MASS MEETINGS

Hindenburg Quoted as Assenting to British Occupation of the Capital.

LONDON, Dec. 31.—Bolshevism broke out in German Silesia on Saturday, according to a Berlin dispatch to the Express.

Miners who are on strike there have seized officers of the companies employing them, and, under the menace of loaded rifles, have compelled them to sign "all sorts of documents," the dispatch says. It is state that the disorders are of a Russian Bolshevist character and that there has been murdering and pillaging in the affected region.

Silesia, it is also said, has been declared a Bolshevist republic.

New disorders have occurred in the Ruhr Valley coal fields in Westphalia. Armed strikers attacked soldiers guarding two coal mines and both properties were damaged. The strikers were finally compelled to resume work.

Field Marshal von Hindenburg has telegraphed to German industrial magnates, saying that he would support British occupation of Berlin, according to a Berlin dispatch to The Mail, under date of Saturday.

The Frankfurter Zeitung asserts that Sunday passed rather quietly in Berlin. More than 500,000 persons participated in the demonstration organized by the Majority Socialists and 30,000 in the demonstration of the "Democratic Socialists."

The congress of the Spartacus group, which is in session in Berlin, has adopted a resolution declaring that "no honorable proletarian must have anything to do with the Independent Socialists." It was resolved, also, that a new party should be formed under the title "the Communistic Labor Party of the German Spartacus Bund." The congress was addressed in the name of the Russian Soviet by M. Radek, head of the present Bolshevist Mission in Berlin.

Herr Loebe, whose appointment to a place in the Cabinet was announced recently, has informed the Central Council of Soldiers and Workmen of Germany that he does not wish to enter the Government, preferring to continue his work at Breslau, where he is editor of the Breslau Volkswacht, according to a semi-official statement published in Berlin.

Clark Faculty for Peace League.

WORCESTER, Mass., Dec. 31.—Clark College faculty today unanimously indorsed the plan for a League of Nations and sent a request, signed by twenty-two members of the faculty, headed by President Edmund C. Sanford, to Senators Lodge and Weeks and Representative Winslow to support the plan.

OUR TROOPS IN RUSSIA WELL LOOKED AFTER

Baker Denies Charge of Neglect —News From Front Shows Their Good Condition.

Special to The New York Times.

WASHINGTON, Dec. 31.—Statements made in the Senate yesterday by Senator Townsend of Michigan that he had information which made it appear that United States soldiers who formed the expedition sent to Archangel were not supplied with proper winter clothing, were denied today by Secretary of War Baker, who asserted that no such conditions existed.

Mr. Baker said that he had discussed the matter with Major Gen. John Biddle, who represented the War Department in England at the time the expedition was equipped and sent to Archangel and had been assured that all necessary equipment had been obtained and the comfort and welfare of the men carefully guarded.

The question of the prevalence of Spanish influenza among the troops of the expeditionary force also was discussed by Mr. Baker, who said that there was nothing to show that all proper precautions had not been taken.

According to a report made at the State Department today by G. A. Martiussine, representative of the Archangel Government, who has just reached Washington, the American troops occupy strategic positions and casualties have been remarkably low.

ALLIED HEADQUARTERS IN NORTHERN RUSSIA, Dec. 20, (Associated Press.)—The first French decorations to be awarded for gallantry in action on the North Russian front have been conferred on three American privates who distinguished themselves in an action under a French commander in the Vologda Railway sector. The War Cross with the star was awarded to them.

The following citations have been made in the official orders:

Arthur Frank, 94 Holborn Avenue, Detroit, Mich.—In the face of heavy machine-gun and rifle fire, he stayed by his machine gun until the completion of the movement under way. He was wounded and has been missing since the day of the action.

Walter Streit, Wolston Junction, Mich.,—Displayed perfect disregard of danger and high spirits in the fighting.

James Driscoll, 1009 Rosedale Street, Detroit, Mich.—In the face of heavy machine-gun and rifle fire, stayed by machine gun and displayed high devodanger.

Nineteen members of the American Expeditionary Force previously received British decorations.

Throughout the last month it has been generally quiet on all sectors of the front. Bolshevist forces attempted recently to raid the allied line of communication in the Shenkursk region, and there are signs that reinforcements are reaching the enemy. The morale of the Bolsheviki, however, is reported to be extremely low, the enemy's army being imperfectly clothed for the arctic Winter, in contrast with the American forces, as well as the other Allies and loyal Russians, who are well furred and blanketed.

Russians who were prisoners of war in Germany and who have returned through the Bolshevist lines declare that the ration of the Bolshevist troops is a considerable quantity of black bread and three dried herrings daily to each man. The allied forces are receiving special Winter rations, including a quantity of fats, based on the experience of Sir E. H. Shackleton, the anarctic explorer, (who is with the expedition.) The morale of the men is high and, though anxiously awaiting a definite statement from the Allies as to the policy to be pursued toward Russia, they are reconciled to remaining during the Winter in the arctic.

SMITH TAKES OFFICE AS GOVERNOR TODAY

Several Trainloads of Tammany Faithful Arrive in Albany for Inauguration.

APPOINTMENTS NEXT WEEK

New York City Is Expected to Get Lion's Share—Ordway, Orr and James Resign.

Special to The New York Times.

ALBANY, N. Y., Dec. 31.—Albany set the stage tonight for the inauguration of a Democratic Governor at noon tomorrow. With preparations completed for an event that promises to be as spectacular as any of its kind at the Capitol City, Democrats, crowding the hotel lobbies, turned to speculation as to appointments.

Mr. Smith said today that he would not announce any appointments until next week. Information about the hotel corridors tonight is that New York City will receive the lion's share of the big plums, leaving the up-State leaders to dole out the minor offices. The fact that Charles F. Murphy, leader of Tammany Hall, is on the ground here and has already had a conference or two with the incoming Governor is taken by the rank and file of the organization to mean that their interests are being well looked after.

Tammany took possession of Albany tonight. Several trains filled with the faithful arrived here, headed by the New York City Police Band of seventy-seven pieces, and the city bore an aspect of a Democratic convention town. In the gathering was practically every Democratic district leader of the city, and most of them brought their families. Mayor Hylan and his family also came along.

The inaugural parade tomorrow morning is scheduled for 10:30 o'clock, and will wind up at the Capitol, where, in the Assembly Chamber, Mr. Smith will make his inaugural address.

The inauguration ceremonies will be conducted by Secretary of State Hugo. Governor Whitman will welcome his successor, after which the constitutional oath of office will be administered to the new Governor by the Secretary of State. After the new Governor has delivered his inaugural address a cannon in Capitol Park will fire a salute, and the ceremony will end with benediction by Bishop Nelson.

A feature of the ceremonies will be the presence of a large delegation from Mr. Smith's home district on the east side. These will include Mr. and Mrs. Thomas F. Foley, Representative and Mrs. Daniel J. Riordan, Mr. and Mrs. John F. Ahearn, Magistrate and Mrs. Thomas F. Nolan, Judge and Mrs. John Hoyer, Street Cleaning Commissioner MacStay, Mr. and Mrs. Michael Stapleton, Peter Hughes, President of the Downtown Tammany Club, and a large number of Italians.

Almost recovered from his cold Governor-elect Smith rested today. He received a large number of friends at the Executive Mansion, including most of the Democratic leaders of the State and city. Among them were Mr. and Mrs. Charles F. Murphy and their daughter Mabel; John Cray, a nephew of Mr. Murphy; Thomas Foley, lifelong friend of the new Governor, and Mrs. Foley; Mr. and Mrs. Abram Elkus, Mr. and Mrs. Norman E. Mack and William H. Fitzgerald of Buffalo, William H. Kelley of Syracuse, Joseph J. Murphy of Troy, and John H. McCooey of Brooklyn. Other visitors were Bishop Hayes and Daniel G. Reid, former President of the Rock Island Railroad, who came to Albany in a special car just to pay his respects to his friend. Mr. Smith left the Executive Mansion only twice, to attend the funeral mass of James C. Farrell in the morning and to spend a short time at the inaugural ball in the evening.

"I feel almost entirely well again," said the Governor-elect, "but I'm going easy until the inauguration ceremonies are over. Tomorrow I shall speak briefly and confine my remarks to thanking the people for the confidence expressed in the vote they gave me. I shall make no appointments until next week."

Mr. Smith, it is rumored tonight, will give considerable attention to going over reports concerning certain departments of the State. Information has been given him that the conduct of the affairs of some of them under his predecessor has not been altogether satisfactory and that one or two at least will bear investigation.

ALBANY, Dec. 31.—Governor Whitman, who retires to private life tomorrow, spent a good part of his final day as Chief Executive of the State in receiving Republican members of the Legislature who had come to the Capitol to participate in the caucuses tonight. His last day in office was marked by the receipt of resignations from some of his appointees.

Samuel H. Ordway of New York tendered his resignation as a member of the Public Service Commission for the First District. His term would have expired on Feb. 1, 1919. Arthur Curtiss James resigned as a member of the Commission to investigate Port Conditions at the Port of New York. William A. Orr, Superintendent of State Prisons, also presented his resignation.

State Controller Travis tonight announced that he had reappointed the following deputies of his staff: William Boardman of Brooklyn, to be in charge of the New York City office; former Assemblyman William J. Maier of Seneca Falls, Frederick M. Farwell of Batavia, and James A. Wendell of Fort Plain.

'WETS' WIN IN SENATE CAUCUS.

J. H. Walters Elected Republican Leader at Albany.

ALBANY, N. Y., Dec. 31.—The Republicans and Democrats in the Senate and Assembly caucused tonight and chose their leaders for the coming legislative session. The much-heralded fight between George F. Thompson of Niagara and J. Henry Walters of Syracuse for Republican leader of the Senate, carrying with it the position of President pro tem. of that body, did not materialize. Thompson's name was not even presented, so Walters will be the next President pro tem., to succeed Elon R. Brown. Thompson appeared only for a few moments to present his plans for the amendment of the Senate rules and then quietly faded from the picture.

The selection of Walters is considered a victory for the Republican "wets," and puts that wing of the party in a more advantageous position for the big battle on prohibition which is expected to be the feature of the session.

Ernest A. Fay of Watertown was selected by the Republicans as Clerk of the Senate, Charles R. Hotaling of Albany for Sergeant at Arms, and John K. Marshall for stenographer.

The Senate Democrats placed only the name of Senator James A. Foley of New York in nomination for President pro tem., and he thus became minority leader.

The Assembly Republicans caucused first and re-elected Thaddeus C. Sweet of Oswego for Speaker of the Assembly. There was no opposition. Fred W. Hammond, of Syracuse was made Clerk of the Assembly, Simon Adler of Rochester majority leader, and Harry Haines of Yonkers Sergeant at Arms. The Assembly Democrats elected Charles D. Donohue of New York as minority leader.

The Republican Assemblymen honored the only Republican woman of the Assembly, Mrs. Ida B. Sammis of Suffolk County, by making her teller of the meeting to count the vote. The Democratic Assemblymen honored the only woman Democratic member of that body, Mrs. Mary M. Lilly of the Seventh Assembly District, New York, by having first present the name of Mrs. Mary A. Haggerty, the woman leader of Charles F. Murphy's district, as a candidate for Clerk of the Assembly. The Republicans being in a majority in the Assembly, Mrs. Haggerty of course was defeated.

The Legislature will meet at 8 o'clock tomorrow night, and after the various committees have been appointed will take an adjournment, according to the present program, for a week.

START A HYLAN BOOM.

Mayor Proposed for Presidency at a Brooklyn Luncheon.

With the departure yesterday of John H. McCooey and lesser leaders of the Kings County Democracy for Albany to attend the inauguration of Governor Smith, Brooklyn came to know that an informal boom for its "favorite son" for the Presidency had been launched. There was some doubt during the day as to the identity of the favorite son, many persons having the idea that it was either Herman A. Metz or Bird Sim Coler; but in the afternoon it was established that the favorite son was Mayor John F. Hylan.

The launching of the boom took place on Saturday afternoon at what was described as a "casual" luncheon at a restaurant near the Borough Hall much frequented by local politicians. It was reported that the Mayor himself was there, but none who was present would confirm this. Anyhow, the luncheon took place, and after it a lawyer of local prominence, one of the guests, arose and said:

"Let us hereby nominate John F. Hylan for President of these great United States eight years from now."

"But why," asked another guest, "put it off for eight years?"

"Because," explained the boom launcher, "this will give him time in which to go around the country and talk to the people. That is the only thing he has to do, let the people hear him talk, and there will be no question about the Presidency eight years from now."

Thus the boom was launched.

NATION'S WAR BILL IS $22,589,986,000

Continued from Page 1, Column 3.

taxation for the fiscal year 1920 should be $4,000,000,000.

McAdoo's Estimate $18,000,000,000.

When Mr. McAdoo made his estimate of $18,000,000,000 as probably representing the cost of running the Government during the fiscal year 1919 he explained that it was based on doubling the amount that was likely to be spent during the last six months of the calendar year 1918. But it now appears that, instead of costing $9,000,000,000, the war has resulted in a drain of not less than $10,689,000,000 on the Treasury during the six months' period that ended tonight, and there is little prospect that the expenditures during the next six months will be any less. If this is correct it means that the cost of running the Government for the whole period of twelve months, beginning July 1, 1918, and ending June 30, 1919, will be nearer $20,000,000,000 than $18,000,000,000.

During March, 1917, the last month that the United States was a neutral, the disbursements were $90,050,000. During the first month of the war they jumped to more than a quarter of a billion. By September, 1917, after we had been in the war six months, the monthly Treasury disbursements had jumped to three quarters of a billion.

Expenditures by Months.

Treasury disbursements, month by month, during the period of American participation in the war have been as follows:

	1917.
April	$288,803,000
May	526,565,000
June	412,723,000
Total	$1,229,181,000
July	$662,510,000
August	737,457,000
September	746,375,000
October	944,308,000
November	986,081,000
December	1,100,211,000
Total	$5,199,805,000
	1918.
January	$1,090,000,000
February	1,012,000,000
March	1,155,000,000
April	1,215,000,000
May	1,508,000,000
June	1,512,000,000
Total	$7,492,000,000
July	$1,608,000,000
August	1,285,000,000
September	1,557,000,000
October	1,684,000,000
November	1,265,000,000
December	*2,100,000,000
Total	$10,689,000,000

*Partially estimated.

RECAPITULATION.

April 1, 1917, to June 30, 1917.	$1,229,181,000
July 1, 1917, to Dec. 31, 1917.	5,199,805,000
Jan. 1, 1918, to June 30, 1918.	7,492,000,000
July 1, 1918, to Dec. 31, 1918.	10,689,000,000
Total for 21 months	$24,589,986,000

CZECHS IN SIBERIA REFUSE TO FIGHT

Continued from Page 1, Column 7.

because they deserted Austria, the Czechoslovaks hailed the revolution because it freed them from the Russian yoke and enabled the Czechs throughout Russia to unite and declare themselves part of the autonomous Czech army in France.

Early this year treaties were made with the Ukraine Republic and Soviet guaranteeing them free passage across Russia to Vladivostok. The first movement was the concentration of the Czechs on the eastern side of the Dnieper. Meanwhile the Germans began to threaten the Czechs from both sides, and they were obliged to retire into Great Russia. Their retirement made incomplete the agreement with the Ukraine military commander, Antonov Oose Jinko. On March 16 Antonov issued the following order:

"Our comrades of the Czechoslovak army, who fought so bravely at Bakhmoner, Kiev, Grebyonka, and Bakhmao, defending the way to Poltava and Kharkov, are now leaving the Ukraine and turning over to us part of their military equipment. The revolutionary army will never forget the fraternal assistance rendered by the Czechoslovak army in the battle of the working people against thieving imperialistic bands. The military equipment given up by the Czechs is accepted as a fraternal gift by the Revolutionary Army." Agreement to the Czechs' departure from Russia was expressed in telegrams from Lenine and Trotzky.

Kaisers' Telegram to War Prisoners.

By the time the Czechs reached Penza, Germany had completely dominated the Bolsheviki, and the Kaisers William and Charles sent the following joint telegram from Berlin April 28, addressed to all the Russian railway commanders, for the German and Austro-Hungarian war prisoners:

"First — Every one who distinguishes himself during captivity by some work for the benefit of his country has the right to look for betterment of his condition.

"Second—All obeying this order will receive after their return home a month's furlough and will be sent to the front only after four months if necessary.

"Third—He who is not working for his country in Russia will after his return be severely punished. It is an indisputable fact that it is better to work for our Kultur than foreign Kultur.

"Fourth — He who behaves unworthily in captivity betrays his country and will be punished with all severity. For the discovery of traitors 300,000 marks have been appropriated. Officers who have not received salaries will be paid upon their return.

"Fifth—Special officers will care for the return of prisoners. I order all train officials to bestir themselves for quick transportation.

(Signed) "WILLIAM H.
"CHARLES I."

Meanwhile the Czech echelons moved toward the west, encountering everywhere armed bands of German and Magyar prisoners and finding German officers commanding Russian and Siberian cities.

Despite the fact that the Soviet guaranteed the Czechs free passage, every obstacle was placed in their way by local Soviets under orders from the German Embassy at Moscow. Germans were arrested en route from Moscow to dynamite the Baikal tunnels ahead of the Czechs and prevent the Allies from entering Siberia.

Betrayed by Trotzky.

In May the Bolsheviki attacked the Czechs simultaneously at Samara, Cheliabinsk, Ufa, Irkutsk, and Chita.

The Czechs were unable to understand this organized hostility until they learned that Trotzky had sent the following confidential communication:

"All Soviets along the railroads are obliged, on pain of grave responsibility, to disarm the Czechoslovaks. Each Czech on whom arms are found is to be shot on the spot. Each echelon in which a single armed man is found must be thrown off the tracks and the men confined in prison camps.

"The local military commissariats are enjoined to execute this order at once. Any delay will be equivalent to dishonorable treachery and will call down upon the culprit the severest punishment. Simultaneously, reliable troops, who are commissioned to teach mutineers a lesson, are being sent against the rear of the Czech echelons. Those Czechoslovaks who lay down their arms will be treated as brothers and every support will be given to them."

When this treachery of the Bolsheviki was learned the following resolution was adopted:

"The conference of Czechoslovaks in Cheliabinsk sternly resents all attacks such as this. The Czechoslovak army was dispatched by the National Council at the French front, and the troops in conference consider these provocatory acts as attempts to break our closed ranks.

"Therefore, as fully empowered representatives of the Czechoslovak revolution, we soldiers, without exception, declare that our dispatch to France is being accomplished at the request of all the troops and at the order of our own people for the sake of their political and social freedom.

"We firmly resolve to carry out this journey regardless of all obstacles.

"For the conference of Czechoslav troops at Cheliabinsk,

"Volunteer President ZEMERHAL."

Meanwhile both Germans and Bolsheviki made every effort to fasten their hold upon Siberia by destroying Czech unity. At this time, in May, the Germans had not completed their organizations in the big Siberian cities. It was evident that a fight would be made for Omsk, which was the temporary capital of the Bolsheviki.

The President of the Central Siberian Soviet telegraphed to all officers on the Trans-Baikal Railroad:

"From Russia to Vladivostok are moving sixty echelons of Czechoslovak troops at the disposal of America, ostensibly on their way to France. In view of the hostile attitude of international imperialism and the threats of a foreign landing at Vladivostok the Central Execptive Committee of the Siberian Soviets considers a concentration there of forces dangerous and inadmissible."

Following this telegram came a special wire from the private car of the supreme Bolshevist Military Inspector containing the following:

"Endowed by Workmen's and Peasants' Government with plenary powers in military matters, I order Czechoslovak echelons to be confronted with the Central Executive Committee of masses by Soviet troops or of leaving their echelons and taking quarters in barracks to be designated by the local military authorities until further instructions."

Attacked by the Red army and facing certain execution if captured individually, the Czechs closed their ranks and continued on their way to Vladivostok. The Bolsheviki having betrayed them, they saw no other way of reaching their destination except by fighting the Red army along the railroad, which attempted to disarm and intern them.

Naturally through this intrigue and opposition they became involved in Russian politics, which the Allies at that time desired to avoid.

At this critical moment the Czechs were on the verge of being deserted by the Allies. The echelon at Isikoul received the following message from Major Guinet, representing the French mission:

"Your action forces the French mission to wash its hands of this affair. It will be a disgrace for the Czechs to become involved in Russian difficulties. If the Czechs persist in their activities everything must end between them and the French Government. The Czechs must take no action whatever until the French mission leaving Omsk immediately reaches Isikoul."

The following day the Allies, Czechs, and Bolsheviki arranged a conference. The Soviets, pressed by Trotzky, insisted upon disarmament. The Czechs replied:

"We will never consent. We would sooner die."

Major Guinet warned the Soviet as follows:

"The Czechs are courageous troops. Armed they know they can complete their journey. While en route they have no desire to shed blood. Their aim is to reach France. It is premature to talk about surrender of arms. This question must be referred to the coming conference at Cheliabinsk. Otherwise the Czechs will take Omsk, and, arms in hand, secure their onward progress."

The conference broke up without agreement. The Czechs and Soviet faced each other in war. Approaching Omsk from the west was a German commission from Teuman consisting of seventy persons, military, diplomatic, and Consular. If these men with troops reached Omsk, Siberia's fate would be settled. Germany would have complete control of Siberia. The Czechs would be imprisoned and the Red army forces could be concentrated at Vladivostok.

Czechs Reached Omsk First.

On June 9 Colonel, now General, Syrovim entered Omsk with a Czech echelon ahead of German and Bolsheviki. German domination of Siberia collapsed. A new Siberian Government was formed, and the Czechs held a conference on June 22 at Cheliabinsk.

By this time the Allies were considering the re-establishment of the Russian front, and the Czechs received this communication:

"The French Ambassador informs Major Guinet that he can thank the Czechs for their action, and this in the name of all the Allies, who have decided to intervene at the end of June. The Czech Army and French mission form the advance guard of the allied army. Recommendations will follow concerning political and military points with respect to occupation and organization."

This was the first definite allied statement. It was strengthened by receipt of the following message from American Consul General Poole at Moscow to Samara:

"You may inform the Czechoslovak leaders that pending further notice the Allies will be glad from the political point of view to have them hold their present positions. On the other hand, they should not be hammered in meeting the military exigencies of the situation. It is desirable first of all that they should obtain control of the Trans-Siberian Railroad, and secondly, if this is assumed, at the same time if possible retain control over the territory they now dominate.

"Inform the French representatives that the French Consul General joins in these instructions."

Thus the Czechs were commanded by the Allies to hold the front on July 24. American Consul General Harris telegraphed Omsk from Irkutsk:

"I consider this wise in view of the fact that the Allies wish the Czechs to be the main backbone and support of allied action in Siberia and Russia against Germany."

For the Czechs scattered throughout Siberia and eager to go to France there was no alternative except to make an eastern front and wait for allied help, which has never come.

Later, stories of the great battles fought by the Czechs against the Red Army can be told with all their color and heroism. Later, I may be able to give information which I cannot disclose now because it was given to me in confidence. But in conclusion this may be said:

While certain Czech Generals have been informed officially by one department of the American Government that troops would not be sent into Siberia, representatives of another department as late as Thanksgiving were encouraging the Czechs to hold on because allied aid could be expected.

England and France have sent troops, but only small forces, to aid the Czechs. Today the Czechs ask, "Will we or will we not have allied aid?" They do not know and the Allies must inform them.

ADVANCE ON KIEV BEGUN BY ALLIES

French Force and Volunteer Army Marching From Rumania—British Occupy Batoum.

CONSTANTINOPLE, Dec. 31, (Associated Press.)—A volunteer army and a French force are advancing from Rumania through Bessarabia toward Kiev, the Ukrainian capital, according to a report from Odessa received here.

The advancing forces, the report says, aim at gaining control of the railroad between Kiev and Odessa from the Republican Separatist forces in the Ukraine.

Allied forces now control the Black Sea coast and the British have occupied Batoum, which is connected by pipe line with the oil centre of Baku, on the Caspian Sea, according to an announcement made here.

A French force under General Bertheiot has been in Rumania for more than a month and aided the Rumanians in forcing the Germans to retire from the country. Odessa was the scene of fighting between the French and volunteer Russian forces on one side and Ukrainian Separatists on the other on Dec. 18. The fighting resulted in the withdrawal of the Separatist forces. Strong allied reinforcements are understood to be on their way there. Kiev for several weeks has been in control of the Ukrainian Separatists, who are headed by the leader Petlura.

COURT PUTS B. R. T. IN RECEIVERSHIP

Continued from Page 1, Column 1.

this morning. Before leaving the office he said to reporters:

"I have been appointed receiver by an order signed by Judge Mayer."

"What do you intend to do?" he was asked.

"I am going to run the road as directed by the court," he replied.

Further than this Mr. Garrison declined to discuss his appointment.

Views of Commissioner Whitney.

Public Service Commissioner Whitney said last night that he was not surprised at the appointment of the receiver for the B. R. T., because the representatives of the company had frequently said at hearings before the Commission that unless some relief was afforded the property would have to be turned over to the courts.

Mr. Whitney thought that the indictment of some of the company's officials for the Malbone Street accident, and the large damage awards likely to grow out of the accident, had much to do with the receivership proceedings. Mr. Garrison was selected last week by the company as its representative on an arbitration committee to decide whether the costs of the accident should be charged against operating expenses. Mr. Garrison was named, it was understood, at the suggestion of George D. Yeomans, counsel of the company.

The city interests in the rapid transit system operated by the company aggregate about $120,000,000, and the company's interests range somewhere between $40,000,000 and $50,000,000.

"Of course," said Mr. Whitney, "the receiver will look after the city's interest as well as that of the company, because they are closely linked together."

Directors in Conference.

The Directors and stockholders of the Brooklyn Rapid Transit Company met in the office of President Timothy S. Williams yesterday afternoon and for more than an hour discussed the company's serious financial condition. After the meeting it was said the company realized that unless it obtained permission to increase fares to 7 cents on its lines it would not be able to meet its obligations.

Reports that the property would shortly pass into the hands of receivers in bankruptcy proceedings were denied.

No definite statement as to the result of the meeting was made, but it was suggested there was a possibility that the city, because of its financial interest, might take control of the system and operate it, or make some arrangement by which the financial pressure on the company would be relieved until a thorough restoration to normal conditions made it possible to get enough men to operate the system to its full capacity.

One of the company's contentions is that lack of help keeps hundreds of cars idle, and that the falling off in the receipts because of this was the main reason for its condition at this time. This falling off in receipts has been accentuated by the increased costs of supplies, and by the increase in the wages of 12,000 persons in the company's operating and clerical forces.

Sale

Redfern Corsets

Discontinued models and broken lots, in both back lace and front lace Redfern Corsets

$3.25 AND $4.75

Not every size in each style, but all sizes in the assortment.

Odd Lots Brassieres

75c AND $1.50

REDFERN CORSET SHOP
510 Fifth Avenue
(Above 42nd Street)

FRANKLIN SIMON MEN'S SHOPS

A man ought to own a pair of these

Cordovan Shoes

$7.50 at

Not only for the value but for the mellow beauty of the leather!

THEY are made of genuine shell Cordovan, and it takes a team of horses to yield three pairs. Of course, we could get 'em to pony up three pairs apiece, but not this kind of Cordovan! These are the real thing in Cordovan Shoes—rich, refined, soft, serviceable, and beautifully made.

Franklin Simon & Co.

FIFTH AVENUE
Men's Shops—2 to 8 West 38th Street—Street Level

Weber and Heilbroner

Announce Beginning Tomorrow Their

Annual Sale of Fall and Winter Suits

For Price Reductions See Tomorrow's Papers

Five Clothing Stores

30 Broad | 241 Broadway | 1185 Broadway
44th and Broadway | 42d and Fifth Avenue

PLAN A WELCOME WITHOUT HEARST

Organization Expects to Have State Committee Named to Outrank Hylan's.

TO CALL ON NEW GOVERNOR

Think Up-State Towns Should Be Represented—Three More Quit Mayor's Committee.

The committee of seven representatives of civic and patriotic societies appointed at a meeting in the Hotel Belmont on Monday to make plans for a Citizens' Committee to greet the returning soldiers and to plan a mass meeting in protest against the retention of William Randolph Hearst as an officer of a sub-committee of the Mayor's Reception Committee yesterday considered the proposal that a committee of welcome be formed by representatives from patriotic and civic societies in cities throughout the State. Three more resignations from the Mayor's Committee also were announced.

Members of the committee said they would cease all their attempts to form an unofficial committee of citizens if Governor Smith appointed an official State committee to outrank the Mayor's committee here, provided Mr. Hearst was not made a member of the State committee or connected with it in any way. They said they wished to make clear that their only protest against any committee to welcome homecoming soldiers was Hearst's presence, and that the Mayor's committee would be acceptable to them if Hearst resigned as the Chairman of the sub-committee on Military Affairs and renounced entirely his membership in the committee.

It was pointed out that although the 77th or Metropolitan Division was made up of men from this city when it was in training at Camp Upton, soldiers from other cities and towns in the State joined it later in replacement troops and additional drafts.

It is probable that the suggestion made by several representatives at the meeting in the Hotel Belmont that a deputation be sent to Albany to interview the new Governor upon the formation of a State Committee of Welcome will be adopted. When the suggestion was made at the meeting some fear was expressed that the Governor would not receive favorably the suggestion to appoint a State committee of citizens, but the opinion of some of the members of the committee yesterday was that it would be possible to induce him to organize a statewide welcome to New York's soldiers, as well as to those of other States.

"We want a committee of such dignity and unimpeachable patriotism that it may aid the citizens of other States in the Union in greeting their returning soldiers, said Charles Stewart Davison, Chairman of the General Citizens' Committee constituted at the Hotel Belmont meeting. "The welcoming of our soldiers from France really is a national duty because our army is made up of divisions and units from every State in the Union.

"If the continuance of Mr. Hearst as Chairman of the Sub-Committee of Military Affairs in the Mayor's Committee forces us to form a State committee of citizens, either by appointment by the Governor or by action of the patriotic societies in cities throughout the State, we must make it a committee that is an honor to the State and the nation, civilians and soldiers alike. Committees from other States even might be asked to co-operate with us in a welcome to their own units."

A canvass of patriotic societies in this city and in all the other cities and towns in the State was begun yesterday, and in the next few days invitations to all the organizations to select members for a State committee will have been sent out. Miss Maude Wetmore, Chairman of the National League for Women's Service, and Mrs. John Blair, members of the Committee of Seven, with other women from the general citizens' committee, who are also members of the American Committee for Devastated France and other patriotic organizations, will canvass the women's clubs throughout the State for their support of a citizens' committee of welcome.

It was announced yesterday that Mrs. Laurent Oppenheim, Chairman of the War Committee of the Women's Municipal League, had notified the committee that her organization would be glad to co-operate in the mass meeting and in the formation of a new committee to welcome the American soldiers and sailors.

Representatives of the Committee of Seven yesterday began a search for a hall or theatre to hold their meeting to protest against the membership of Mr. Hearst on the Mayor's Committee and to launch the plans for the State Committee of Welcome, and they said their choice of a meeting place would be Carnegie Hall, the Hippodrome, or the Metropolitan Opera House.

They pointed out that the provision in the resolution calling for a meeting to be held not later than Jan. 15 might exclude them from the use of any one of those places because of the lack of an open date suitable to the wishes of the committee, but it was said it was virtually certain they could have Carnegie Hall. If the committee decided finally to have the meeting on Tuesday night, Jan. 7 or 14, it was said, an effort would be made to engage the Metropolitan Opera House. Settlement on a final date for this meeting and the question of taking up a public fund from patriotic citizens will be considered at a meeting of the Committee of Seven at the headquarters of the Women's National Committee of the American Defense Society, at 415 Madison Avenue, at 5 o'clock on Jan. 3.

Charles E. Lydecker, President of the National Security League, who was appointed a member of the Committee of Seven, said yesterday that he was entirely in accord with the purpose of the Citizens' Committee. He said it had been proposed by the organization several weeks ago that a State committee be appointed to welcome the soldiers. He said he favored the plan for a State committee, either by appointment by the Governor or formation by citizens. The Rev. Dr. William T. Manning, Dr. Joseph Silverman, and the other members of the Committee of Seven approve the plan for a State committee of welcome, providing Mr. Hearst is not a member, it was said.

One of the three letters of refusal to serve on the Mayor's Committee because of the membership of Mr. Hearst given out yesterday was written by R. M. Johnson, Vice President of the Park Hospital, formerly the New York Red Cross Hospital.

"My appointment follows the recognition of the work done by the Park Hospital, the entire ward capacity of which has been occupied for the last year by navy patients. In placing the question before a recent meeting of thirty-seven doctors and Directors it was the unanimous opinion that they would consider it a great honor to be represented on that committee, were it not for the fact that W. R. Hearst has been designated as a sub-Chairman. His appointment has aroused a storm of protest in this community, and preferring not to act as his associate in any capacity, we must decline what would otherwise be held a great honor."

John Brooks Leavitt, lawyer, acknowledged receipt of Mayor Hylan's invitation and continued:

"As I understand that the owner of a pro-German, anti-American newspaper is, as Chairman of a sub-committee, in active management of the committee; my use of the expression, 'I have the honor to receive' your letter, is to be taken in a purely conventional sense for that I deem it anything but an honor to be asked to serve on such a committee with such a person. To appoint an unpatriotic man for a patriotic function is a grotesque misuse of the power of appointment. It is not a mere question of personality, but it involves a principle. The only way one can uphold this principle is to refuse to serve with the person."

Henry G. Gray, lawyer, wrote that he had already notified George W. Loft, Chairman of the Mayor's Committee on National Defense, that he would refuse to serve if Mr. Hearst were appointed to the committee. His letter continued:

"I cannot help feeling that no official welcome at all would be preferable to a welcome by Hearst. Since writing the letter to Mr. Loft another thing has happened which has added a reason for declining the appointment. I refer to the scurrilous attack made by the Mayor on every person who refuses to serve with Hearst. Such an attitude on the part of the Mayor of this great city is on a par with the sayings of the worst form of Bolshevism, and shows how conspicuously unfit he is for such a high office."

JUST ENOUGH NOISE TO WAKE BABY YEAR

Continued from Page 1, Column 2.

Year's Eve picture in many of the hotels and restaurants was considerably altered. Women served the tables at the Waldorf-Astoria, McAlpin, and in several other hotels. Captains and head waiters were entrusted with the cork pulling, because it had been found impossible to train the young women to open wine gracefully. Negro waiters served at the Astor and in some other places.

Men in the uniform of soldiers and sailors waited in the main dining room at the Ritz-Carlton. These were men recently discharged from the service who had acted as waiters at officers' messes in the army and navy. They took the place of waiters who quit at noon.

At the Hotel Savoy a new collection of waiters was hastily recruited when the regular staff quit at noon. Some had formerly been teamsters and others longshoremen, according to the manager of the dining room, but they rose to the occasion with uncommon alacrity.

DOWNTOWN CHILDREN'S DAY.

Produce Exchange Crowded for Gay New Year's Party.

More than 1,700 children crowded into the New York Produce Exchange yesterday to enjoy the annual New Year's celebration, which is looked forward to each holiday season with the keenest anticipation by youngsters living south of Canal Street. Trading on the Exchange stopped at 1 o'clock and the big floor space at once became a scene of gaiety. The children thronged the place and for the time called it their own. Some of them, crippled, were brought in automobiles, and they all looked upon a spectacle which brought smiles to their eager faces.

There was much of the spirit of Christmas in the celebration. A big tree, with colored lights, adorned the centre of the large floor space, and there was a real Santa Claus—that is, real to the children—who on normal trading days, when without the red suit and the flowing white beard, is known as George W. Blanchard. But it was more than a Christmas celebration. It was a circus as well, acrobats and trick ponies and the clowns who could not ride them, contributing to the festivities.

Each child left with tangible evidence that there is a Santa Claus. For the boys there was in each stocking a pair of roller skates, a book, a game, and a top. The girls found a book, a school bag, a game, and also a pair of roller skates.

To the crippled children, of whom there were nearly 200 present, games, dolls, books, and puzzles were given.

BIG NIGHT FOR THEATRES.

All Houses Sold Out at Greatly Advanced Prices.

New Year's Eve, as in previous years, proved a bonanza for the theatres, all playhouses having been sold out completely days, and even weeks, in advance. Theatrical men generally estimated that last night's receipts exceeded those of any previous New Year's Eve, basing their statements upon the fact that more theatres were open last night than in previous years. The scale of prices was increased in all theatres, orchestra seats being priced in most instances at $3 at the box office. Two theatres housing musical comedies, sold all orchestra seats at $5 and four other houses fixed a $4 scale.

There was no method of computing the total spent by celebrants for their amusement, inasmuch as nearly all of the seats were sold several days ago, prior to the passage of the anti-speculation ordinance, and accordingly brought various premiums. In the case of one theatre, housing a big success, speculators asked and got $7.70 each for seats sold at the box office for $3.30. William McBride of the McBride Ticket Agency said he believed that large premiums were being demanded from patrons last night by irresponsible brokers, but no specific instances were reported.

Several theatres, including the Columbia and the Keith vaudeville houses, gave midnight performances, following the regular shows.

SING WITH TRINITY CHIMES.

Great Throng Lifts Its Voice as Popular Airs Peal Forth.

As for many years past, the chimes of Trinity were rung last night, beginning at 11:30 o'clock, sending their music pealing through the downtown cañons till the last stroke of midnight had died away and the new year had arrived. Long before time for the start of the bells the crowds gathered in Broadway. Rain, which came down in misty spray cut down the attendance somewhat, but gave the streets the appearance of a great bed of glistering mushrooms as the crowd stood waiting under its umbrellas.

In years past the crowds that flocked to Trinity were boisterously joyous, but last night they seemed strangely silent as William B. Murray, Trinity's bellringer, beat his melodies from the old church's chimes. The program for the chimes was as follows: "America," "Adeste Fideles," "Lead, Kindly Light," "Nearer, My God, to Thee," "Columbia, the Gem of the Ocean," "Over There," "There's a Long, Long Trial," "Keep the Home Fires Burning," "Killarney," "Blue Bells of Scotland," "Hail, Columbia," "Home, Sweet Home," and "Auld Lang Syne."

The moment the strokes beat out the stirring songs that have come out of the present war, choruses arose from here and there in the gathering. Soldiers and sailors, trained in singing in the camps, started it, and soon a mighty chorus was raised.

Inside Trinity a service was held, beginning at 11:30 o'clock, and long before that time lines of people were stretched in both directions, waiting to be admitted. Promptly the doors were opened the church was filled to capacity, several hundred standing at the main entrance, which was left partly open. Immediately before the service a special musical program was rendered, the full choir of the church taking part. "Tantum ergo" was sung in procession, and just before midnight the hymn "A Few More Years Shall Roll" was sung.

Lost and Found Advertisements on Page 31.

Franklin Simon & Co.

A Store of Individual Shops

Fifth Avenue, 37th and 38th Streets

SALE OF FURS—THURSDAY

For Women and Misses

Largest Price Reductions of the Season for these High Class Coats, Muffs and Neckpieces

Hudson Seal Coats
(Dyed Muskrat)

Hudson Seal Coats
Straightline coats, flaring at back or belted all around.
Reduced to 175.00

Hudson Seal Coats
Belted coats with large collar and cuffs of Hudson Seal Fur.
Reduced to 250.00

Hudson Seal Coats
Belted coats with large collar and cuffs of self fur. *Reduced to* 275.00

Hudson Seal Coats
Coats of all seal or with collar and cuffs of skunk or beaver.
Reduced to 350.00

Hudson Seal Wrap-Coats
Wrap-coats of all seal or trimmed with real skunk fur.
Reduced to 400.00

High Grade Fur Coats
(Of Perfectly Matched Pelts)

Real Scotch Mole Coats
Belted coats with large cape collar of real skunk fur.
Reduced to 375.00

Real Scotch Mole Coats
Belted coats with taupe fox or taupe lynx collar.
Reduced to 500.00

Black Caracul Fur Coats
With collar and cuffs of Hudson seal or skunk.
Reduced to 350.00

Squirrel Coats
Gray or taupe squirrel coats with large collar and wide cuffs.
Reduced to 345.00

Natural Raccoon Coats
Full length model; shawl collar and cuffs of self fur.
Reduced to 185.00

FUR MUFFS and NECKPIECES

Canteen or Round Muffs, the Latest Models in Neckpieces

MUFFS			NECKPIECES	
15.00	Reduced from $21.00	Natural Nutria	Reduced from $23.00	18.00
18.00	Reduced from $25.00	Taupe Nutria	Reduced from $29.50	22.00
18.00	Reduced from $23.00	Natural Raccoon	Reduced from $25.00	20.00
15.00	Reduced from $21.00	Hudson Seal	Reduced from $35.00	27.00
27.00	Reduced from $32.00	Natural Beaver	Reduced from $35.00	28.00
28.00	Reduced from $35.00	Real Skunk	Reduced from $45.00	32.00
28.00	Reduced from $35.00	Dyed Taupe or Black Wolf	Reduced from $45.00	32.00
48.00	Reduced from $59.50	Black Fox	Reduced from $55.00	42.00
27.00	Reduced from $32.00	Real Scotch Mole	Reduced from $45.00	30.00

ORIGINAL PARIS MODEL FUR COATS

Only one coat of each model

Real Scotch Mole Cape
Full length model with yoke collar and border of gray squirrel fur.
Heretofore $2,500.00 — 975.00

Baby Caracul Wrap-Coat
Full length model; cape collar of gray squirrel tapers to hem.
Heretofore $1,800.00 — 750.00

Hudson Seal Coat
Full length model; collar and cuffs of taupe nutria.
Heretofore $975.00 — 475.00

Broadtail Wrap-Coat
Full length model with new panel back.
Heretofore $2,500.00 — 975.00

Franklin Simon & Co.

A Store of Individual Shops

Fifth Avenue, 37th and 38th Streets

Thursday, January Second

CLEARANCE SALES

Largest Price Reductions of the Season

During this Sale, no Credits or Exchanges will be Allowed.

Women's Winter Coats

Fur Shawl Collared Coats
Also roll collars of fur; several models of heavy wool velour coating, Pom Pom Bolivia or heather mixtures; collars of French seal fur.
Heretofore $39.50 to $45.00 — 27.00

Women's Fur Trimmed Coats
Also coats without fur; of Pom Pom Bolivia, suede wool velour or novelty mixtures; silk lined, interlined.
Heretofore $49.50 to $69.50 — 38.00

Silvertone Wool Velour Coats
Also coats of silver-tip Bolivia cloth; large shawl collars of taupe nutria or French seal fur; silk lined, interlined.
Heretofore $59.50 to $79.50 — 47.00

Evora Cloth Wrap-Coats
Also Wrap-Coats of Velour du nord or cashmere wool velour; tailored to wear with separate furs.
Heretofore $75.00 to $89.50 — 58.00

Women's Coats and Wrap-Coats
Mostly one of a style and made of high-class wool, velvet or silk fabrics, many richly fur trimmed, also without fur; silk lined and warmly interlined.
85.00
Heretofore $98.50 to $145.00

Women's Gowns

Serge or Velveteen Dresses
Navy or black serge dresses, tailored, emb'd or braided; velveteen dresses, tailored or braid trimmed.
Heretofore $29.50 to $39.50 — 18.50

Afternoon or Dinner Gowns
Afternoon gowns of satin or satin combined with Georgette; dinner gowns of net, chiffon or various silks.
Heretofore $49.50 to $79.50 — 38.50

Women's Evening Gowns
Of net, taffeta silk or satin in black or evening shades; trimmed with spangles or beads.
Heretofore $69.50 to $98.50 — 58.00

Women's Suits

Tailored Suits Without Fur
Suits of wool velour, duvet de laine or velveteen, including the fashionable box-coat models.
Heretofore $45.00 to $59.50 — 27.00

Tailored or Fur Trimmed Suits
Of Rayonner cloth, suede wool velour, duvet de laine or velveteen in the most desireable colors.
Heretofore $59.50 to $79.50 — 48.00

Women's Model Suits
One of a kind and color, made of high class wool fabrics, and trimmed with high grade furs.
Heretofore $69.50 to $98.50 — 58.00

Hand Made Lingerie Waists

Exquisitely hand emb'd, many real filet lace trimmed

At Large Price Reductions

Imported hand made lingerie waists for Women and Misses, of sheer white batiste, hand embroidered, hand drawn work, many real filet lace trimmed.

5.00 — *Heretofore $7.50 to $11.50*

7.50 — *Heretofore $12.75 to $19.75*

Clearance Sale of Riding Habits

For Women and Misses

Coat and Breeches or Side Saddle Habits of whipcord, melton, broadcloth or Shepherd checks.

18.50 — *Heretofore $39.50 to $69.50*

FAMINES FEARED, HOOVER REPORTS

Vienna Has Only 10 Days' Food Supply and Balkan States Are in Dire Need.

HUNGER AIDING BOLSHEVISM

Quick Action Needed to Counteract Tendency to Anarchy in Ravaged Lands.

OUR BIG STOCKS REQUIRED

America Sent Rations Sufficient for 22,000,000 Persons in the Last Year.

Special to The New York Times.

WASHINGTON, Dec. 31.—Definite information which throws much light on the immensity of the task the United States is called upon to accomplish in getting relief to the stricken regions of Europe, is contained in cablegrams received here today from Food Administrator Hoover.

The large stocks of foodstuffs, and especially pork products and fats which were built up under the conservation plans of the Food Administration, will be needed badly, Mr. Hoover believes, and, in co-operation with the allied nations, he has already taken direct steps to hurry aid to many districts.

The first of two cables brought the information that "every pound of pork products we can export before next July, Europe will need, and as soon as the initial chaos of the sudden economic change from war to armistice can be overcome, there will be over demands." Mr. Hoover added that for another month it would be impossible to determine just what the volume of the task was.

That the conditions found by him demanded quick action in many directions to prevent actual starvation and counteract the Bolshevist tendencies, was asserted by Mr. Hoover in another cable in which he gave some detail of his work, as far as it has progressed.

First Cargo Reaches Trieste.

"The first cargo of foodstuffs shipped through the co-operation of the War Department and Food Administration," Mr. Hoover cabled, "has arrived at Trieste, and other cargoes should arrive at Cattaro and other points on the Adriatic Sea in the next three days. These supplies are intended for Serbia and the territory recently amalgamated with Serbia in Bosnia and Montenegro, where the distress is very acute. The only connection is by railroad from the Adriatic Sea, the Bulgarians having destroyed the railroad from Saloniki, Greece, beyond the possibility of repair inside of four months.

"Colonel McIntosh has already arrived in Trieste, Austria. Colonel Atwood and staff leave tonight for Ragusa en route for Belgrade, leaving representatives at Cattaro and other points. Dr. Vernon Kellogg, Colonel Grove and Hugh Gibson leave Berne tonight by special train for Warsaw, by way of Vienna, to take charge of relief measures which i tis hoped to develop for Poland.

"A commission representing American, French, British and Italian Governments, under the Chairmanship of Dr. Alonzo Taylor, with the assistance of Captain T. T. C. Gregory of the United States Army, is leaving tonight for Vienna in response to representations as to the dangerous situation which has developed in that city. The representatives of the Viennese municipalities now at Berne state that food supplies for the two million people in the city of Vienna will not last for more than ten days. Owing to the disorganization of railroads in Austria and the separating of Hungary and Czechoslovakia, Vienna is practically cut off from any supplies.

Bolsheviki Menace Vienna.

"So far the Bolsheviki have been kept under control in Vienna, but advices indicate that unless foodstuffs can be furnished for the city it will be impossible to maintain order. The Swiss Government is proposing to forward at once about a week's supply for the city, but the situation in Switzerland will not permit of their giving more than a few days' relief.

"The American and allied Ministers in Rumania have telegraphed their respective Governments that, after investigating, they are convinced that the food supply of Rumania will not last for more than another thirty days, and that immediate steps for relief must be taken if the country is not to be submerged by Bolshevism. Methods of relief are under consideration, but present extreme difficulties. The railroads of Rumania are largely broken down. There is a great deal of port destruction, and there is no bunker coal in the Black Sea, except what can be borrowed from the allied navies. Further, Rumania is entirely without funds to pay for food."

Pending a decision of the representatives of the United States and the allied nations on the subject of a unified food control, Mr. Hoover and his experts are going ahead with comprehensive plans for the most effective distribution of the vast quantities of foodstuffs which the United States must contribute.

A review of the food situation in this country, after another year of regulation by the Food Administration and voluntary conservation by the people, makes it seem probable that the United States, if called upon to do so, will be able to meet the 20,000,000 ton estimate for 1919 which was made by Mr. Hoover soon after the signing of the armistice, as representing the needs abroad. The opening of other food producing channels, however, may not make such huge exports from this country necessary. The developments of the next few months will determine that point.

Food Restrictions at Home.

The tremendous increase in production and the conservation measures have created a situation which probably will make possible the abandonment of restrictions on practically all foodstuffs except fats and dairy products. Rules against hoarding will be rigidly enforced and the profit margins of jobbers will be restricted where necessary.

It is thought here that at least six months will be required to complete the initial stage of the relief work, and it is probable that Mr. Hoover will remain abroad at least for that period.

Before the war the United States sent about 6,000,000 tons of food to Europe each year. In the last crop year it sent 11,820,000 tons. As a war program the country had obligated itself to export 17,500,000 tons in the present year. This figure now may have to be increased to at least 20,000,000 tons.

Without the help of the United States it would have been absolutely impossible last year for the Allies to maintain a living ration. Since the entry of the United States into the war this country has been contributing largely to the support of 120,000,000 people. The food exported from the United States in the last year has been sufficient to supply the complete ration of 22,000,000 people.

The United States entered the last crop year with a wheat supply which gave only 20,000,000 bushels available for export. When the crop year ended, it had sent 141,000,000 bushels of wheat to Europe. The American people had saved out of their normal consumption 121,000,000 bushels.

GRISCOM FUNERAL TODAY.

Services to be Held in Chapel of the Comforter.

The funeral of Clement Acton Griscom, whose death occurred Monday at his home, 37 Fifth Avenue, will be held today at the Chapel of the Comforter, 10 Horatio Street. Mr. Griscom was born in 1868 of a family distinguished in American history. He was the son of the late C. A. Griscom, the founder of the Red Star and American Lines and the first President of the International Mercantile Marine Company.

Mr. Griscom was graduated from the University of Pennsylvania at the age of 18. He entered the steamship organization of which he later became general manager. At the time of his death he was the President of The Griscom-Russell Company and of the Audiffren Refrigerating Machine Company, as well as a Director of the Empire Trust Company and other enterprises.

Intimately acquainted with European conditions, from the outbreak of the war in 1914, Mr. Griscom urged the necessity of America's entrance into the conflict. He was active in all civic improvements. He was a member of the City Board of Missions, Treasurer of the Parish of the Chapel of the Comforter, one of the founders and chief supporters of the Open Door Mission at 633 Hudson Street, which has helped many thousands of men to repair the wrecks of life. He was also a generous contributor to the Red Cross and other organizations.

Mr. Griscom was a member of the Union and City Midday Clubs, the Chamber of Commerce, the Produce Exchange, the Maritime Exchange, the American Museum of Natural History, the Metropolitan Museum of Art, the Society of Naval Architects, the Society of Colonial Wars, the Pennsylvania Society of the Sons of the Revolution, the American Academy of Political and Social Science.

He is survived by his wife, the daughter of the late General William Ludlow, and two sons, Lieutenant Ludlow Griscom, now serving in France with the American Expeditionary Force, and the Rev. Acton Griscom of the Chapel of the Comforter.

SOCIALISTS SHUN RED FLAG.

Police Find Nothing to Prohibit at Madison Square Garden Ball.

While the rest of the population was tooting horns along Broadway or dining along the same thoroughfare, the Socialists of New York, 10,000 of them, gathered in Madison Square Garden and danced the new year in. The affair was held under the auspices of the Rand School of Social Science, and although such I. W. W. notables as Arturo Giovanni beamed upon the dancers from boxes, the infant year came in and found not a red flag on the scene.

In expectation that the Socialists would try to lift the crimson banner last night, fifty uniformed men under Captain Post were there from the East Twenty-second Street Station. At 10:30 o'clock the Fire Department representatives decided that the Garden could not safely hold any more dancers and ordered the doors closed.

When the order was issued there were more than 1,000 waiting outside and a line of prospective ticket purchasers stretched almost around the Garden. The announcement that the building was closed was greeted with cries of disappointment and the crowd tried to push its way through the lines of police. The policemen were being roughly handled when fifty mounted men clattered up from the basement of the Garden and forced the disgruntled ones back.

GIRL, 12, KILLS ASSAILANT.

Attacked While Alone in Flat, Filomina Gambina Shoots Peddler.

A frail, undersized little girl came to the Mercer Street Station shortly after 11 o'clock last night and told Lieutenant Funston, in charge of detectives, that she had just killed a man. At the same time she laid on the desk a revolver she had been carrying. Questioned by the detective, she said she was Filomina Gambina of 227 Sullivan Street, and that she was 12 years old. She lives in a rear flat, and across the hall lived Tomasco Troia, 33 years old and a peddler.

Bihe said that her mother was in a hospital, and last night her father took the two smaller children and went to see the mother, leaving her alone. About 8 o'clock, she said, Troia came to the door, and when he learned her father was out he came in. For a time he sat and talked, and then he attempted to catch hold of the child. Her father's revolver was in a drawer, she said, and she broke away from him and got it. As he advande, she said, she fired a shot that missed. He caught her. In the struggle she pulled the trigger, and Troia fell with a bullet in his breast.

She knew he was dead, she said, and, frightened, she sat down beside the body to wait for her father's return. Came 11 o'clock and he had not returned, so she determined to go to the police station and tell what she had done. Later the police said that an investigation seemed to prove that the child's story was correct. Filomina was sent to the Children's Society for the night.

Lost and Found Advertisements on Page 21.

Experienced man from

THE DRY GOODS LINE

or

THE BEDDING LINE

wanted as

MANAGER

for large feather and pillow factory, to take entire charge of sales and office.

Must be a man of excellent business experience—thoroughly trustworthy, with excellent references,

To the right party would pay salary of $8,000 to $12,000—plus share in profit with good prospects of further advancements.

Apply by letter, stating fullest details. Information will be kept strictly confidential. S 565 Times Downtown.

Saks & Company

Broadway at 34th Street

Beginning Tomorrow, Thursday, an Important

Sale of Women's Fashionable Fur Coats, Fur Wraps, Fur Scarfs and Muffs

at Radically Reduced Prices

These are the newest and smartest of Fur Garments created for Winter, fashioned according to our usual high standard in Pelts chosen especially because of their exceptional fullness of fur. At these reduced prices furs of such a high grade will prove an exceptional investment.

Natural Mink Coat	Formerly $1,850.00	Now $1,550.00
Natural Mink Coat	Formerly $1,350.00	Now $1,150.00
Natural Mink Coat	Formerly $750.00	Now $650.00
Genuine Mole Coat	Formerly $525.00	Now $475.00
Natural Squirrel Wrap	Formerly $615.00	Now $545.00
Natural Otter Coat	Formerly $550.00	Now $445.00
Hudson Seal Coats		Reduced to $175.00 and $210.00
Hudson Seal Coats, trimmed with contrasting furs		Reduced to $225, $250, $275
Natural Muskrat Coats		Reduced to $115 and $145
Smart Nutria Coats		Reduced to $145, $160, $175
Genuine Marmot Coats		Reduced to $85 and $100
Genuine Sable Stole	Formerly $500	Reduced to $425
Genuine Sable Cape	Formerly $500	Reduced to $425
Mink Stoles	Formerly $295	Reduced to $275
Mink Muffs	Formerly $60	Reduced to $40
Mole Stoles	Formerly $95	Reduced to $82.50
Mole Muffs	Formerly $45	Reduced to $35.00
Hudson Seal Scarfs	Formerly $57.50	Reduced to $50.00
Hudson Seal Muffs	Formerly $27.50	Reduced to $22.50
Fox Sets	Formerly $125	Reduced to $110
Fox Scarfs	Formerly $35	Reduced to $25
Nutria Scarfs	Formerly $25	Reduced to $19.50
Nutria Muffs	Formerly $20	Reduced to $15
Beaver Scarfs	Formerly $55	Reduced to $50.00
Beaver Muffs	Formerly $42.50	Reduced to $37.50

Furs Listed as Hudson Seal are Seal-Dyed Muskrat.

Sixth Floor

A Rare Opportunity

375 Women's Fashionable Suits

Formerly from $35 to $95

Reduced to $29.50, $36, $42.50, $55

A choice collection of Dressy, Strictly Tailored and Sports Suits, including a good selection of the new Box Coat Models, beautifully fashioned of Silvertone, Velour, Trico Velour, Duvet de Laine, Suede Cloth, Lustrous Broadcloth, and Velveteen. Many are enriched with trimming of

Hudson Seal, Nutria, Mole, Skunk Opossum and Genuine Beaver

All Silk Lined and warmly interlined. Sizes 34 to 50½.

Fourth Floor

Odd Lots of Dainty Undermuslins

Formerly $1, $1.50, $2 and $3

Reduced, Thursday, to .50, $1, $1.15, $1.50, $2

Broken assortments of some of the daintiest Underthings in our stocks, including Envelope Chemises, Drawers, Petticoats, and Nightgowns in a variety of serviceable materials. The values in each case are worth your immediate attention.

Beautifully Hand-Embroidered, and Sold Regularly at $4

Philippine Nightgowns and Envelope Chemises

Special Thursday at $3

Made with that thoroughness and skill characteristic of all Underthings produced by the Filipino. The materials are soft and sheer, tastefully embroidered in a variety of original designs. Quantity limited.

Third Floor

Tomorrow—A Remarkable

Sale of Girls' Fur-Trimmed Winter Coats

Regularly $23.75

Special Thursday at $14.75

Smart, Dressy, Fur-Trimmed Coats, tailored with rare skill in Serviceable Wool Velour, Lustrous Broadcloth, Velveteen, and Novelty coatings of known dependability. Fully lined and warmly interlined. Large fur collars are of Near Seal, Nutria and Nutria-dyed Coney.

TheValues are Simply Extraordinary

Second Floor

Limited to Thursday and Friday—

A Sale of

Women's Wool Serge Frocks

Special at $25

Fourth Floor

Tastefully Embroidered and Braid Trimmed

Four stunning styles, the very newest for Mid-Winter, fashioned of All Wool Serge, embroidered with Flat Soutache or Rat Tail Braid.

Two models are in panel effect, another is in the much-admired Jap Kimona style, and the fourth is in smart tunic effect. Obtainable in Navy Blue or Black.

Two Styles Pictured.

Exquisite Negligees Reduced

—just one or two of a kind, fashioned mostly of Silks of a very high standard. Good selection of models.

Formerly $10 to $25

Now $7.50, $10 and $15

Third Floor

Greatly Reduced!

Ultra-Smart Winter Coats for Women

Distinctive Belted and Loose-fitting coats, for wear with separate furs, or luxuriously trimmed with Pelts of a very high quality. The materials are:

Evora, Silvertone, Crystal Cord, Bolivia, Broadcloth, Wool Velour, Normandy, Fancy Mixtures, Plush, Baffin Seal, Pom Pom and Arcadian Lamb

These Reductions Afford Substantial Savings

Coats	Formerly $22.50 and $25	$16.50
Coats	Formerly $29.50 to $35	$22.50
Coats	Formerly $35 to $39.50	$27.50
Coats	Formerly $39.50 to $49.50	$35.00
Coats	Formerly $49.50 to $55	$39.50
Coats	Formerly $59.50 to $69.50	$49.50
Coats	Formerly $69.50 to $79.50	$59.50

Sizes 34 to 52½.

In the January Sale—

Smart Regaliste Corsets

Regularly $6, $8 and $10

Special at $3.75

In styles for medium, regular and stout figures, skilfully made of Flesh Color or White Brocade, Broche, Plain Coutil, or Batiste. All sizes, but not in each style. Quantity limited.

In the Pre-Inventory Sale Tomorrow:

Misses' Coats, Suits and Dresses

At Greatly Reduced Prices

All of the very highest order, reduced because the size and color assortments are incomplete.

Note These Important Reductions

Misses' Coats	Were $35	Now $25.00
Misses' Coats	Were $45	Now $29.50
Misses' Coats	Were $50	Now $35.00
Misses' Coats	Were $65	Now $39.50
Misses' Coats	Were $75	Now $45.00
Misses' Coats	Were $79.50	Now $49.50
Misses' Coats	Were $85	Now $69.00
Misses' Coats	Were $95	Now $75.00
Misses' Coats	Were $100 to $150	Now $89.00 and $98.50
Misses' Coats	Were $198.50	Now $125.00
Misses' Suits	Were $39.50 to $50	Now $28.00
Misses' Suits	Were $59.50 to $65	Now $45.00
Misses' Suits	Were $69.50 to $85	Now $59.50
Misses' Dresses	Were $18.50 to $22.50	Now $14.75
Misses' Dresses	Were $25	Now $18.50
Misses' Dresses	Were $30 to $35	Now $25.00
Misses' Dresses	Were $39.50	Now $29.50
Misses' Dresses	Were $45 to $50	Now $34.00

Second Floor

All Macy Attractions are Prices-Quality-Service

Macy's

Herald Square, Broadway, 34th to 35th St.

We Sell Dependable Merchandise at Prices Lower Than Any Other Store, but for Cash Only.

Store opens 9:00 A. M. and closes 5:30 P. M.

Store Closed All Day To-day

The Year of Peace—1919

will mean a year of plenty if the enforced duty of Thrift of the year of war—1918—is continued as a habit.

See to it that your money buys a maximum of value, and you will practice the most desirable kind of Thrift.

Among your New Year's resolutions, let these two stand out in bold relief:

1. I will shop at Macy's where prices are always less, quality for quality, than in competing stores.
2. I will shop on a Depositor's Account.

A Bit of Advice

In the budget of your probable income and outgo for the year 1919 set aside each month a sum sufficient to cover your department store purchases, and deposit that sum here.

Then, day by day, make your purchases here and have them charged to your deposit account. At the end of the month you will receive a statement showing the amount of your purchases and the balance still to your credit.

The great beauty of this method of meeting household expenditures lies in the fact that you are never in debt. Instead of finding bills to pay on the first of the month you contemplate the sum still on deposit in your name; and your unexpended balance earns 4% interest credited quarterly.

You Have Saved

And you have the comforting assurance that on every dollar you have spent you have saved from 6 to 10 cents at least, as compared with what like goods would have cost you in other stores.

Why not take this bit of advice and acquire the "D. A." habit? Come to the Main Floor Balcony, 34th Street side, and ask for particulars.

R. H. Macy & Co. Depositors' Account Dept., Private Bankers, under the supervision of the Superintendent of Banks of the State of New York.

Macy's—Main Floor, Balcony, 34th St.

Ice Skating

We have a line of ice skates, including Starr, Canadian, Wright & Ditson, Spalding and Union Hardware, ranging in price from $1.39 to $18.74 Then, too, there are shoes for skaters, girls, boys, men and women, in a price range between $4.49 and $8.94.

Macy's—Fifth Floor, Centre.

Books for Our Heroes

Books are needed for wounded men in hospitals. Send good recent fiction to the Public Library for our Soldiers and Sailors.

NEW LIST OF HEROES CITED BY PERSHING

Includes Several Airmen and Members of the 115th Infantry Regiment.

LIEUT. F. W. ECKER HONORED

New Yorker Gets War Cross for Leading His Men in Attack on the Verdun Front.

WASHINGTON, Dec. 31.—Another list of citations was issued today by the War Department which contained the names of several men of the American Air Service and a few from the 115th Infantry Regiment. In addition to those who have received the Distinguished Service War Cross from General Pershing for acts of heroism described in the follow paragraphs, the other men honored were: Sergeant Nisel Rafalsky of Baltimore, Md.; Private W. M. Murray of Baltimore, Md.; Private T. H. Strebb of Baltimore, Md.; Lieutenant R. H. Barrison of Deer Park, Wis.; Lieutenant H. L. Fontaine of Memphis, Tenn.; Lieutenant R. P. Raymond of Chicago, Ill.; Lieutenant T. P. Jervey of Charleston, S. C.; Lieutenant A. E. Clayton of Pencoyd, Penn.; Sergeant John Maddox of Imperial, Cal.; Sergeant J. N. Kerwin of Safford, Ariz.; Sergeant Leslie Bridenstine of Holtville, Cal.; Sergeant J. E. Reese of Butte, Mont.; Lieutenant H. S. Veavoris of Tacoma, Wash.; Private R. E. Knauff of Renovo, Penn.; Private H. J. Rexroth of National, Wash.; Lieutenant A. J. Shartle of Philadelphia Penn.; Corporal J. L. Stevenson of Alberta, Can.; Lieutenant C. K. Dillingham of Germantown, Penn.; Private W. B. Philpot of Clintwood, Va.; Private Eddie Bayn of Pittsburgh, Penn.; Sergeant J. W. Saxon of Kensington, Md.; Private W. C. Stewart of Baltimore, Md.; Sergeant J. D. Brown of Hagerstown, Md.; Private R. M. Coleman of Wearetka, Okla.; Lieutenant J. H. Boyle of Baltimore, Md.; Sergeant J. E. West of Davis Wharf, Va.; Private H. C. Costin of Cape Charles, Va.; Private John Walters of Germantown, Md.; Sergeant Henry Ramsey of New Bedford, Mass.; Sergeant P. A. Bosone of Salt Lake City, Utah; Sergeant Solomon Peterson of Atlanta Kan.; Sergeant Howard Angel of Seattle, Wash.; Corporal J. J. Sullivan of Chicago, Ill.; Private E. F. Knoke of Glasston, Mont.; Sergeant D. K. McRae of Helena Mont.; Sergeant E. T. Worthy of Santa Ana, Cal.; Sergeant John Masch of Lanark, Ill.; Sergeant R. P. Hasler of Luverne Minn.; Private H. L. Tveton of Manfred, N. D.; Sergeant H. P. Megainey of Govans, Md.; Lieutenant R. W. Steele, Oak Park, Ill.; Private J. R. Bower of Pasadena, Cal.; Private C. J. Maier of Upham, N. D., and Lieutenant Talleain Waters of Augusta, Ga.

The remaining soldiers cited and the specific deeds for which they were honored follow:

First Lieut. Frederick W. Ecker, 115th Infantry. For extraordinary heroism in action near Verdun on Oct. 10. While leading his platoon in the Bois de Consenvoye in an attack against strong enemy machine-gun nests, he was severely wounded. He continued to advance and routed the enemy from their positions. Home address, F. H. Ecker, 1 Madison Avenue, New York.

First Lieut. Merrill Rosenfeld, deceased, 116th Infantry. For extraordinary heroism in action near Verdun. During the various offeneives of this regiment in the vicinity of the Meuse River, he displayed the greatest bravery and coolness. He met his death while leading a group that silenced an enemy machine gun menacing his right flank. Next of kin, Israel Rosenfeld, father, 2221 Eutaw Place, Baltimore, Md.

Captain Erskine Gordon, 319th Infantry. For extraordinary heroism in action near Gorcourt, between Sept. 26 and 27. After the assaulting companies had passed over three machine-gun nests, which, not having been destroyed, opened heavy and effective fire. He reorganized scattered elements of his own company and of two others and fearlessly exposing himself to the fire of these guns as well as that of our own artillery, personally led an attack on three nests, captured them with fifty prisoners. Home address, William A. Gordon, father, 3013 O Street NW, Washington, D .C.

First Lieut. Charles R. Herr, 319th Infantry. For extraordinary heroism in action in the Bois des Ogons, between Oct. 4 and 6. Suffering from the effects of mustard gas he refused to leave his platoon, and later, when his company commander was killed, took command of the company. Under the inspiration of his personal bravery his command overcame the most determined resistance and succeeded in getting a foothold in the Bois des Ogons while it was under flanking fire from machine guns and artillery. He personally visited his outposts under a heavy artillery and machine-gun barrage, inspiring confidence which enabled his men to maintain their position at a critical time. Home address, H. B. Herr, Flemington, N. J.

Second Lieut. John B. Lee, 3d, observer, F. A. 24th Aero Squadron.—For extraordinary heroism in action near Mezieres, on Nov. 3, exhibited extreme courage in the course of a long and dangerous photographic and visual reconnoisance in the region of Mezieres with two other planes of the 24th Aero Squadron. Their formation was broken by the attack of ten enemy pursuit planes; five enemy planes attacked Lieut. Lee and his pilot. With remarkable coolness he succeeded in shooting down two of the planes. They then had a clear passage to their own lines, but turned back into Germany to assist a friendly plane with several hostile aircraft attacking it. They succeeded in shooting down one more of the enemy. Lieut. Lee and pilot returned to our lines with information and photographs of great military value. Home address, John B. Lee, Jr., father, 667 Highland Avenue, Newark, N. J.

Second Lieut. Dogan H. Arthur, pilot, 32th Aero Suadron.—The bronze oak leaf is awarded Lieut. Arthur for the following acts of extraordinary heroism in action Oct. 18 and 30, 1918, to be worn on the Distinguished Service cross awarded him on Oct. 3. On Oct. 18, while on artillery reglage, Lieut. Arthur and his observer were attacked by four enemy planes. His observer's guns were jammed, but Lieut. Arthur, with splendid courage and coolness, outmanoeuvred the hostile aircraft and escaped, although they followed his plane to within 25 meters of the ground, badly damaging it by machine-gun fire. On Oct. 30 he was one of a formation of nine planes which were to take photographs in German territory. Before the lines were reached six planes dropped out, but the remaining three entered the German lines, although they observed several large formations of enemy planes in the near vicinity. When they were 12 kilometers within the German lines they were attacked by eighteen enemy Fokkers. Regardless of his own safety, he engaged these planes in order to allow his companions to escape, and turned toward his own lines only when he saw them shot down. Then he fought his way home, and in the fight which ensued his observer shot down two enemy planes. Home address, W. D. Arthur, 632 East Main Street, Union, S. C.

U. S. Warships Go to Polish Ports.

COPENHAGEN, Dec. 31.—The American cruiser Chester, which arrived here yesterday with the American destroyers Wickes and Aylwin, left here today for Danzig, the port of German Poland. The destroyers have gone to Lubeck, also a German Baltic port. The warships will take on board sick Americans.

WAR SAVING TO CONTINUE.

Treasury Plans to Issue $100 and $1,000 Certificates.

WASHINGTON, Dec. 31.—The Treasury plans to issue long-term securities into which war savings stamps and certificates may be converted, and also to continue the war savings system in 1920 and succeeding years.

This announcemet was made today by Lewis B. Franklin, Director of war loan organization for the Treasury, at the conclusion of a two-day conference of district war savings managers. The district orgaisers had recommended the course.

The Treasury is working on plans for issuing war savings certificates of $100 and $1,000 denominations to make it unnecessary for purchasers of such amounts to buy adhesive stamps.

Details of the securities into which war savings certificates may be converted are being worked out. They will run for more than the five-year term of war savings obligations. Whether they are to bear more interest than the 4 per cent. provided for war savings obligations has not been determined.

Banks the President's Pay Check.

WASHINGTON, Dec. 31. — President Wilson today had his first payday outside of the limits of the United States, and the Treasury warrant for $8,250 drawn to his credit was probably the first Presidential pay check ever indorsed by any other than the Chief Executive. When the President left the country he designated N. P. Webster, disbursing clerk at the White House, as his "attorney in fact," and Mr. Webster today received the warrant, indorsed it with Mr. Wilson's name, then signed his own as attorney, and deposited the warrant in the bank to the President's credit.

WHITMAN GREETS THE 27TH.

Cables a Message of New York's Pride in Their Achievements.

ALBANY, Dec. 31.—Governor Whitman today sent to the 27th (New York Division,) which is with the American Expeditionary Forces in France, the following New Year's greeting:

"New York State extends to the gallant officers and enlisted men of the 27th Division heartfelt greetings for the New Year with grateful and loving pride in their glorious achievements on the historic battlefields of France in the cause of liberty and humanity. A year of accomplishment and heroic sacrifice has passed with victory won. A new year is breaking upon us. May it give to the civilized world the joys of peace and good will!"

Lost and Found Advertisements on Page 21.

No Mail or Telephone or C. O. D. Orders Can Be Accepted.

Best & Co.

1879 1919

Fifth Avenue at 35th Street

Established 1879

announce

40TH ANNIVERSARY SALES

Thursday, January 2nd, the doors of our establishment will open for a month of the most important sales events which we have ever offered.

It is our 40TH ANNIVERSARY—the first we have ever celebrated. To make it known favorably to our old and valued patrons and to make new friends, great care has been taken to insure that every article in any one of the sales included shall be a BARGAIN. During this month all departments will participate in turn, offering,

New Spring Merchandise at Sale Prices—Winter Apparel at Reductions *and* January White Sales at Unprecedentedly low Prices.

The Sale Opens Thursday with Women's & Children's Underwear, Infants' Wear & Women's Blouses

First to be Established LILIPUTIAN BAZAAR *First in Anniversary Sales*

The Entire *Fourth Floor*

FINE NAINSOOK DRESSES. Bishop and yoke models in wide assortment. Valenciennes lace edge at neck and sleeves. Some are hand featherstitched. **Special .70**
Sizes 6 mos. to 2 years.

EMPIRE AND YOKE DRESSES OF LAWN AND NAINSOOK. Fine tucks, featherstitching and French knots. Neck and sleeves edged with lace. Many models with colored stitching. **Special 1.10**
Sizes 6 mos. to 3 years.

POPLIN, LAWN AND NAINSOOK DRESSES. Yoke, Bishop, Empire and straight models. A large and varied stock, which includes low neck and short sleeve models. **1.40 1.90**
Sizes 6 mos. to 3 years. Heretofore 1.75 to 2.85

FINE MATERIAL, LACE AND EMBROIDERY TRIMMED DRESSES. Extra quality lawn and nainsook. Many models smocked in dainty colors. **Special 2.20 to 4.50**
Sizes 6 mos. to 3 years.

HAND-MADE SHORT DRESSES AND LONG SLIPS. A large assortment, but not all sizes in all styles. Slightly soiled, or, in a few cases, slightly imperfect.
Sizes infants to 3 years. **Very unusual values, beginning at 1.90**

INFANTS' CASHMERE SACQUES. Wrappers and Hood Shawls. Finest qualities, hand-embroidered and in many cases silk lined. These are samples from our travelling exhibitions and are slightly soiled from handling. **Greatly reduced, beginning at 1.70**

LONG SLIPS OF FINE NAINSOOK. Hand featherstitching on yoke. Turn down collar of fine embroidery. Some with deep hem. Others with clusters of fine tucks. **Special 1.20 1.70**

LONG SKIRTS OF FINE NAINSOOK. Both princess style and with waists. Hemstitched hem or ruffles with tucks. Some with lace edge or embroidery. **Special .70 .80 1.50**

Quantities of these goods are limited and an early selection is advisable.

Women's New Spring Blouses Which Will Save Much

CREPE DE CHINE **5.00** *Regular 6.95 grade*
DIMITY **1.80** *Regular 2.50 grade*
CREPE GEORGETTE **9.70** *Regular 12.75 grade*

250 French Blouses
WHITE BATISTE
Hand hemstitched collar and cuffs
3.80
Heretofore 5.00
First Floor

CREPE GEORGETTE **6.90** *Regular 9.75 grade*
BATISTE **Special 3.90**
FRENCH VOILE **5.80** *Regular 7.95 grade*

Lingerie—French, Philippine and Domestic—for Women & Children

For Women

CREPE DE CHINE BODICES.	Special 1.00 1.95 2.95
CREPE DE CHINE ENVELOPE CHEMISES.	Special 2.50 2.95 3.95 5.00
CREPE DE CHINE NIGHTGOWNS.	Special 5.00
PHILIPPINE ENVELOPE CHEMISES.	Special 1.95 2.95 3.95
PHILIPPINE NIGHTGOWNS.	Special 2.95 3.95
FRENCH CAMISOLES.	Special 1.95 2.95 3.95
FRENCH ENVELOPE CHEMISES.	Special 1.95 2.95 5.00
FRENCH NIGHTGOWNS.	Special 2.95 3.95 5.00
FRENCH PETTICOATS.	Special 2.50 3.95 5.00
ENVELOPE CHEMISES, domestic.	Special 1.00 1.50 1.95 2.95
NIGHTGOWNS, domestic.	Special 1.25 1.95 2.95
PETTICOATS, domestic lingerie.	Special 1.00 1.50 1.95 2.95

For Children

FRENCH DRAWERS, hand made and hand embroidered. Some lace trimmed. A large assortment of odd lots. All sizes represented, but not all sizes in any one style.
Sizes 6 to 12 years. Heretofore 1.35 to 5.00. **.95 to 2.95**

PRINCESSE SLIPS, lace or embroidery trimmed.
Sizes 1 to 4 years. **Special 1.00**
Sizes 6 to 8 years. **Special 1.15**

PRINCESSE SLIPS, embroidery ruffled. *Sizes 1 to 8 years.* **Special 1.25**

PRINCESSE SLIPS, embroidery ruffled and lace trimmed.
Sizes 2 to 8 years. **Special 1.50**

DRAWERS, CAMBRIC, straight legs, embroidery trimmed.
Sizes 6 to 14 years. **Special .59 .69 .79 .89**

KNICKERS, in 6 styles. In muslin, cambric, or nainsook. Embroidery trimmed. *Sizes 2 to 10 years.* **Special .59 .69 .79 .89**

MISSES' DRAWERS. *Sizes 12 to 16 years.* **Special .79 1.09 to 1.39**

BABIES' NIGHTGOWNS. *Sizes 1 to 4 years.* **Special 1.00 1.25**

GIRLS' NIGHTGOWNS, cambric or muslin. High or low neck.
Sizes 6 to 16 years. **Special 1.00 1.50 2.25**

Second Floor

You Never Pay More at Best's

Franklin Simon & Co.

A Store of Individual Shops

Fifth Avenue, 37th and 38th Streets

Thursday, January Second

ANNUAL CORSET SALE

"PARFAIT", "LA SUPREME" and "GOSSARD" CORSETS

This season's models for the first time at reduced prices.

"PARFAIT" CORSETS *For Medium Figures*
Of pink Coutil, low bust model; long skirt, straight hip and back. *Reduced from $6.50* **3.50**

"LA SUPREME" CORSETS *Waistline Model*
For slight or medium figures of pink broche, elastic band top. *Reduced from $7.00* **4.50**

"PARFAIT" CORSETS *Of Pink Broche*
For medium or full figures, low bust and long skirt; elastic insert at lower front. *Reduced from $10.00* **6.50**

"PARFAIT" CORSETS *For Medium or Tall Figures*
Of pink broche, low bust model, long skirt, flat back; elastic gore at lower front. *Reduced from $12.50* **8.50**

"GOSSARD" CORSETS
They Lace In Front
Of broche or silk brocade, for full or slender figures, one model with medium low bust; the other with very low back for evening wear; straight lines; elastic inserts front and back. Incomplete sizes.
6.50
Heretofore $10.00 and $12.00

WOMEN'S CORSET SHOP—Balcony Floor

We are showing a comprehensive assortment of

Spring Models for Winter Resorts

21-23 W. 38th St. 21-23 W. 38th St.

Lane Bryant

The Famous Specialty House for Sizes to Fit All Women

Will Close Out Thursday and Friday

Entire Line of High Cost

WINTER COATS & DRESSES

Sizes 36 to 56 Bust—Long or Short Waisted

at ENORMOUS REDUCTIONS

Women who have delayed their purchase will greatly benefit by this sale. Stock being limited, we urge early shopping.

COATS
High cost coats. Bolivia, Velour de Laine and Broadcloth, all hand-tailored and handsomely silk lined. Many trimmed with rich furs, some plain. Were good value at $100.00.
64.75

Other Coats
Suitable for automobile and street wear. Plush, Velveteen and heavy Mixtures. Were selling up to $50.00.
24.75 to 35.00

WRAPS
Handsome wraps suitable for all social occasions. Many fur trimmed models. All greatly reduced.
59.75 to 195.00

WINTER SUITS
Only a few winter suits left. All being closed out at ridiculously low prices.

DRESSES
Beautiful models of Satin, Silk Faille, Crepe Meteor, Taffeta, Georgette Crepe, Crepe de Chine, Serge and Wool Jersey. In a large variety of styles. Were good values at $69.75.
39.75

Other Dresses
Tailored and dressy models of Serge, Crepe de Chine, Georgette and Satin. Were selling up to $45.00.
24.50 and 29.75

EVENING GOWNS
Latest models of Embroidered Net, Chiffon and Lace. Spangles and other beautiful trimmings. Were selling up to $215.00.
49.50 to 175.00

SILK SUITS
Finest quality silk suits suitable for Southern wear, have also been greatly reduced.

It is well to remember that these garments are not sale goods, but are our regular models selected from our own stock and made in our own workrooms.

TWO GIVE UP PLACES ON SERVICE BOARD

Hubbell and Ordway Resign as Commissioners and Estimate Board's Action Is Assailed.

323 EMPLOYES DISMISSED

Cut in Appropriation Causes Confusion—Suspension of New Construction Work Predicted.

The Public Service Commission was thrown into confusion yesterday by the resignation of Chairman Charles Bulkley Hubbell and Commissioner Samuel H. Ordway and the enforced dismissal of 323 engineers and other important employes. Coincident with these changes Commissioner Travis H. Whitney issued a statement concerning the Board of Estimate, which greatly widens the breach between the commission and the board.

The Public Service Commission issued a statement on Saturday in which it saw that by the end of 1919 the dual system of rapid transit would be 75 per cent. completed, and that plans had been made for increasing the force of employes so that this promise could be kept. The Board of Estimate was asked for an appropriation of about $2,000,000 to meet expenses the current year.

The Board of Estimate cut this amount to $367,000 for the first quarter, $192,000 less than the commission requested, which, the commission said, made it necessary to reduce the working force. Among the men whose service ended last night because of the cut in the appropriation are 238 engineers. The other employes who were dismissed were accountants, statisticians, inspectors, stenographers and clerks.

So much confusion followed the action of the Board of Estimate and the resignations of Chairman Hubbell and Commissioner Ordway that it was impossible to learn just what steps would be taken to continue rapid transit work. It was said that it might be delayed to the point of complete suspension, so far as the letting of new contracts was concerned. The three Commissioners remaining, Mr. Whitney, Charles S. Hervey and Frederick J. H. Kracke, could proceed as a majority, but with the curtailment in the engineering force and other experienced help there is certain to be great delay.

Mr. Hubbell addressed his resignation to Governor Whitman prior to the end of his term, and Mr. Ordway sent his to Governor Smith. Both expressed their willingness to continue to serve for a time if requested to do so, but they desired to be relieved as quickly as possible. Mr. Hubbell's term expires on Feb. 1, and Mr. Ordway's on Jan. 20.

At a meeting of the commission held late yesterday Godfrey Goldmark was appointed as chief counsel at a salary of $10,000 a year. He takes the place of William L. Ransom, who today joins ex-Governor Whitman and ex-Supreme Court Justice Ottinger in a law firm.

Sees Public Interests Imperilled.

At the same meeting the commission sent to the Board of Estimate a letter saying that the action of the board in cutting off 322 employes of the commission and in reducing by 426 the 1,171 employes deemed necessary for the current year "imperils the public interest and will result, if persisted in, in tremendous increases in the cost of the dual system." The letter goes into detail concerning the use to which the requested appropriation of $1,969,960 was to be put and explains the increase of $275,379.52 over a previous requisition by saying that after the terms of armistice were signed the commission deemed it its duty "to rush the completion of the remaining work of the dual system—first, in order that the city might have the additional transit facilities so much needed, and, second, to aid the industrial readjustment following the close of the war by providing the maximum amount of employment at once." Continuing, the letter said:

"To accomplish this result it was necessary to enlarge the force of the commission so that the plans might be completed and furnished promptly after the letting of contracts. The request of Dec. 3 therefore showed an increase over the one made in September. In its request the commission indicated that of the amount, $59,539.50 (exclusive of payments to men on military duty) would be necessary for the first three months of next year, and the resolution of your board appropriates $411,720 (inclusive of $140,000 for men absent on military duty) and reduces the number of employes from 1,171 to 745."

Mention is made in the letter of the detailed information given to the Board of Estimate to the effect that $26,000,000 was needed to finish the construction work remaining. The commission, the letter says, has frequently expressed its willingness to confer with the members of the Board of Estimate concerning the rapid transit work and the failure of the board to take advantage of this, the letter says, has resulted in the board's "complete lack of understanding of the commission's needs with respect to the prosecution of its rapid transit work."

Then the letter says:

"During the war period, the commission had over 450 employes in military service and lost a large number of other employes to more profitable employment, so that it was very difficult to continue any of the work of the commission in the thorough way that was contemplated by provisions of law. In consequence, a great deal of work has been delayed, due to the lack of men. The requisition of the commission for its expenses for 1919 represented what the commission believed essential to bring the work up to date and to carry it to completion.

Aside from the work of preparing plans and supervising construction work, it is an essential duty of the commission to pass upon the items of construction cost entering into the total cost of construction and also to audit and check the operating accounts of the two companies. This will be particularly important during 1919, for the reason that, as of Jan. 1, the lease of the contract with the Interborough begins to run with the pooling of the revenues and expenses. The schedules as authorized reduce the number of employes on these two last named classes of work to a point that will make it impossible to protect the interests of the city."

Commissioner Whitney's statement covered much of the same ground and referred in addition to an alleged unwillingness on the part of Controller Craig to let contractors file claims against the city on the ground that the commission had occasioned expensive delays in the rapid transit work by failing to furnish plans on time. For several months there has been ill feeling between the Commissioner and the Controller, due in part to a disagreement over a contract held by the Inter-Continental Construction Corporation for subway work in Brooklyn. Mr. Whitney said in his statement that contractors had filed claims against the city exceeding $12,000 000.

"There has been delay in furnishing plans," said Mr. Whitney, "because the commission has been unable to secure draftsmen, yet Controller Craig recommends that the number of designers and draftsmen with the commission be reduced from 103 to forty-two." Further on Mr. Whitney's statement says:

"Magistrate Hylan denounced the commission for lack of proper supervision of the track construction at Malbone Street, but Mayor Hylan vetoed to reduce the number of track inspectors. Magistrate Hylan criticised the commission for not examining into the competency of motormen, but Mayor Hylan votes to eliminate employes of the commission who could examine into the competency of motormen.

"The most contemptible part of the action of the Board of Estimate was a special motion of Controller Craig in eliminating Assistant Secretary Robinson at $3,000. Mr. Robinson is one of the hardest working, most faithful employes of the commission, and for several weeks has been working day and night and on Sundays helping to catch up on the belated work, but he is now punished for having obeyed my orders, my directions, in furnishing the newspaper men with criticisms of Controller Craig. I am aware that Hylan and Craig shun publicity as to their actions and that they want to enforce silence upon any critics."

SMITH MAKES NO COMMENT.

New Governor Will Name Service Board Appointees Promptly.

Special to The New York Times.

ALBANY, Dec. 31.—The vacancies in the Public Service Commission of the First District caused by the resignations of Commissioners Hubbell and Ordway will be filled promptly by Governor Smith, notwithstanding the fact that he is known to favor the abolishment of the commission, as constituted, in favor of a single headed commission. Mr. Smith, it is said, feels that a Republican Legislature might not carry out his plans and it is just as well to have Democrats in the places if the commission is to be continued. Just when the successors to Commissioners Hubbell and Ordway will be named Mr. Smith would not say, but the selections are expected to be made within a week.

Commissioner F. J. H. Kracke's term does not expire until a year hence and there is no expectation that he will resign in the meantime. Another resignation expected tomorrow is that of Jerome L. Cheney of the up-State Public Service Commission.

Mr. Smith would not comment tonight upon Mr. Hubbell's and Mr. Ordway's resignations. "I have nothing to say now," he said. "Wait and see what the Legislature does."

Other Whitman appointees who resigned today were William A. Orr, Superintendent of Prisons and former secretary to Mr. Whitman, who will enter business in New York City, and Arthur Curtis James, member of the New York-New Jersey Park Development Commission.

$4,000,000 CHECK HIS GIFT TO BRIDE

Hugo Cunliffe-Owen, Tobacco Manufacturer, Marries Miss Helen E. Oliver.

Special to The New York Times.

WORCESTER, Mass., Dec. 31.—Hugo Cunliffe-Owen, the biggest manufacturer of tobacco goods in Great Britain and Vice President of the American Tobacco Company, who was married today at noon in the Conant Memorial Church in Dudley, Mass., to Miss Helen Elizabeth Oliver of New York, gave his bride a $4,000,000 check as a bridal gift.

The ceremony was performed by the Rev. Gomer Lewis, pastor of the church, in the presence of about forty relatives and intimate friends of the couple from New York and Montclair, N. J., about twenty-five of whom came to the wedding with Mr. and Mrs. James B. Duke in Mr. Duke's private car.

The wedding party was entertained in Dudley at the home of Mr. and Mrs. Samuel M. Conant. Mr. Conant is a wealthy former thread manufacturer of Pawtucket, R. I., and acted as host for the bride and her friends, giving her in marriage at the church ceremony. Miss Martha Oliver of Orange, N. J., was the bride's only attendant, and Neville Heigin of London acted as best man.

After the brief reception at the Conant home the guests motored to Worcester, 35 miles away, for breakfast in the Bancroft Hotel, during which the gold plate of the hotel was used. Later in the afternoon the bridal pair and their party left for New York in Mr. Duke's car. They plan to pass their honeymoon at Palm Beach.

The bride is but 21 years old and is a divorcee. Mr. Cunliffe-Owen is 48. It is understood the bride is wealthy in her own right. Her husband is the son of Sir Philip Cunliffe-Owen of England, and is a member of many New York and London clubs. Since he became Vice President of the American Tobacco Company he has spent much of his time in this country.

The plans for the wedding were kept very quiet, and only became known when the marriage license was obtained two days ago in Dudley.

ITALY'S DEAD 460,000.

Wounded Number 947,000—500,000 Totally Incapacitated.

ROME, Dec. 31.—The Supreme Command of the Italian Army has announced that Italian losses on all fronts during the war totaled 460,000 dead. Of this number, 16,326 were officers. Of the 947,000 wounded, 83,347 were officers.

The number of men totally incapacitated by wounds and disease is estimated at 500,000.

$60,000 GIFT FROM ELKS.

Salvation Army Gets Unsolicited Gift, Presented by Tener.

The War Relief Commission of the Benevolent and Protective Order of Elks, of which John K. Tener, former Governor of Pennsylvania, is Chairman, presented a check for $60,000, a New Year's gift to Evangeline C. Booth, Commander of the Salvation Army, yesterday, as a contribution to the war relief work of the army. Members of the commission who accompanied Mr. Tener to the Salvation Army Headquarters, 120 West Fourteenth Street, were Joseph T. Fanning, Jerome B. Fisher, James H. Nicholson, Edward Rightor, Frederick Harper, Bruce R. Campbell, and Fred Robinson.

Mr. Tener, in presenting the check, said the Salvation Army had commanded the respect and admiration of all. Commander Booth, in reply, said:

"This is not the first time the Benevolent and Protective Order of Elks has shown practical sympathy for and given substantial aid to the Salvation Army. But this gift, of such generous proportions, coming to us unsolicited at a moment when unprecedented opportunities exist for helping mankind, impresses us beyond words to express, and as the leader of the Salvation Army in the United States, I can but say with emphasis that we are profoundly grateful and by all means appreciative of the very wonderful thing you have done."

Gidding
5TH AVE. AT 46TH ST.
PARIS NEW YORK

For Southern Wear
Fashions that anticipate the new note for Spring
PRESENTED AT THEIR NEW YORK ESTABLISHMENT AND PALM BEACH SALONS (ROYAL POINCIANA GROUNDS)

SINGERS WANTED
The Oratorio Society of New York can accept a few more volunteer singers with good voices and fair ability to read at sight. Examinations by
Walter Damrosch
Conductor, at 7:30 P. M., Thursday, Carnegie Hall (Chamber Music Hall).

If you wish to make sure that your plans for disposing of your property will be carried out after your death, appoint us trustees of your estate now.
Lawyers Title and Trust Co.
160 Broadway, New York
188 Montague Street, Brooklyn

ARROW FORM-FIT COLLARS
ARE CURVE CUT TO FIT THE NECK AND SHOULDERS.

Soldiers Soothe Skin Troubles with Cuticura
Soap, Ointment, Talcum 25c. each. Samples of "Cuticura, Dept. 48, Boston."

PLAZA ART ROOMS, INC.
AUCTIONEERS AND APPRAISERS
E. 59th St. E. F. O'REILLY.

Reduced Prices Thursday
CONFINERS and BRASSIERES
Formerly 1.75 to 10.00
1.00 to 4.95
An unusual assortment of dainty combinations of lace-and-embroidery, lace-and-silk or crepe de chine. Open front or back styles.

"BONTELL" CORSETS 5.95
Lace back models, including the favorite model Number 625, at 5.95 and the Clerete Number 500 at 4.95.

DUPREE & THOMAS CORSETS 22.50
Imported French Models Formerly up to 45.00
Not all sizes in every style—but collectively there are all sizes.

ANNUAL JANUARY CLEARANCE SALES

Women's Cloth Suits Formerly 39.50 to 55.00 28.00
Of velour and trico-velour in the favored shadings. A variety of plain tailored types.

Women's Cloth Suits Formerly 49.50 to 65.00 38.00
Of velour, trico-velour, silvertone and duvet de laine in the season's fashionable models and colorings.

Cloth & Velveteen Suits Formerly 65.00 to 89.50 48.00
Of velour, silvertone, duvet de laine and velveteen with collars of Hudson Seal, Australian opossum and nutria.

Exclusive Model Suits Formerly 98.50 to 135.00 85.00
Tailored, demi-tailored and costume suits in the most exclusive types of the season. Majority fur-trimmed.

Leopard Cat Coats..... 95.00
Smart walking length coats. Nutria or Hudson Seal collars and cuffs, girdle to match.

Hudson Seal Coats..... 165.00
Trotteur coats, 30 inches long, shawl collar and girdle. Made of selected dyed muskrat pelts.

Taupe Nutria Coats..... 175.00
A variety of walking length styles, large shawl collars, girdle to match.

Trim'd Hudson Seal Coats..... 245.00
45 inch long model, full and loose, collar and cuffs of natural skunk.

Squirrel Wraps..... 395.00
45 inches long, voluminous wraps of selected pelts.

Hudson Seal Wraps..... 375.00
45 inches long, full enveloping models, with contrasting fur collars.

SPORTS APPAREL
at Reduced Prices
(INDIVIDUALIZED DEPT.—THIRD FLOOR)

Raccoon Collar Tweed Coats 50.00
Formerly 75.00

Novelty Cloth Coats Reduced to 20.00

Plaid and Tweed Coats..... 35.00
Formerly 42.50 to 59.50

Jersey Frocks 20.00 25.00 35.00
Formerly 39.50 to 55.00

BONWIT TELLER & CO.
The Specialty Shop of Originations
FIFTH AVENUE AT 38TH STREET

An Exhibit—Introducing the
Spirit of India in Undergarments

India—"The Mother of the World"—inspires these undergarments—expressive of ages-old strength and dignity—symbolic of intensity and subtlety—a fusion of the Orient and Occident, of East and West.
Specially significant of the victory spirit of the day are the dominant warm tonal notes of red.

Gowns Chemises Drawers

Executed by Bonwit Teller & Co. Associate Artists from the original East Indian documents, through the courtesy of the Brooklyn Museum.

BEGINNING TOMORROW, THURSDAY,

The BONWIT TELLER & CO.
JANUARY SALE OF UNDERGARMENTS
AT DECIDED PRICE REDUCTIONS

"The Lingerie Event of Distinction Which Differs from All Others."

The typical elegance and simplicity, refinement and finesse of Bonwit Teller & Co. lingerie is given full expression in this sale of undergarments. The modish silhouettes, graces of treatment, elegancies of infinite detail, originality of embroidery motifs and niceties of needlecraft are dominant features in each individual piece of lingerie.

PHILIPPINE and FRENCH HAND-MADE LINGERIE

Nightgowns	1.85 to 159.00	Drawers	1.50 to 95.00
Envelope Chemises	1.85 to 69.00	Combinations	2.95 to 159.00
Regular Chemises	1.85 to 95.00	Corset Covers	1.95 to 69.00
Vest Chemises	1.95 to 45.00	Petticoats	2.00 to 79.00

SILK UNDERGARMENTS

Nightgowns	3.95 to 125.00	Drawers	2.95 to 49.00
Envelope Chemises	2.95 to 125.00	Combinations	5.95 to 95.00
Regular Chemises	1.95 to 79.00	Bodices	1.75 to 69.00
	Petticoats, 3.95 to 85.00		

Sale of NEGLIGEES—Reduced Price

7.95	16.50	29.50	49.00
Formerly 13.75	28.50	42.00	69.00

All discontinued and odd models greatly reduced from the original price.

PETTICOATS—at Reduced Prices
All odd styles and discontinued models, including types for street and evening wear.
3.75
Regardless of Former Prices

Reduced Prices Thursday
WOMEN'S WALKING BOOTS 8.25
Formerly 10.00 to 12.00
Brown or black Russia calf laced boots with simulated wing tips, hand welted soles, military heels. Also dark tan Russia calf with genuine buckskin tops.

SPAT DRESS PUMPS 6.25
For Women and Misses
Patent or dull leather, graceful high arch, hand-turned soles, Louis XVI. heels.

ANNUAL JANUARY CLEARANCE SALES

Women's Fur Collar Coats Formerly 49.50 36.00
Soft velour coatings, in brown, taupe, delphine blue, reindeer. French seal collars or plain self collars.

Women's Fur Collar Coats Formerly 59.50 to 75.00 46.00
Of two-tone velour and silvertone—self or collars of nutria and Hudson seal. Also plain corduroy coats.

Women's Fur Trim'd Coats Formerly 75.00 to 89.50 56.00
Of frost-glow, duvet de laine, silvertone and soft coatings—shawl or adjustable collars or nutria or Hudson seal.

Women's Coats & Wraps Formerly 95.00 to 145.00 75.00
Of bolivia and other soft coatings, also satin or velveteen. Plain and fur-trimmed.

Misses' Winter Coats Formerly 35.00 22.00
Made of heavy winter-weight cheviot with self collars or collars of plush. Sizes 14 to 18.

Plain & Fur-Trim'd Coats Formerly 48.00 to 69.50 44.00
Of cut bolivia, crystal cord or velour, plain or cable stitched. Also with collars of nutria and Hudson seal. Sizes 14 to 18.

Misses' Tailored Suits Formerly 39.50 to 65.00 32.00
A variety of styles in checked and plain velour, wool jersey and homespun. Sizes 14 to 18.

Misses' Day Time Frocks Formerly 45.00 to 75.00 32.00
Odd styles in youthful types of velveteen, navy blue serge, velour and satin. Sizes 14 to 18.

LISLE UNDERGARMENTS Reduced Prices
Lisle Union Suits..... 1.00
Band finish top; knee and ankle length; regular and extra sizes.
Glove Silk Top Lisle Union Suits In Pink & White 1.45
Ribbed Union Suits In regular and extra sizes .75
Lisle Bloomers In white, pink, khaki and black .65

SWEATERS at Reduced Prices
Silk Sweaters Formerly 28.50 to 42.50 15.00
An assortment of weaves and colors, one or two of a kind in coat or slip-over styles.
Wool Jersey Slip-Overs Formerly 26.50 to 32.50 10.50
A variety of braided and embroidered styles in different color combinations.

SEE IN FREE PEWS A LOCAL QUESTION

Jewish Clergymen Find Both Advantages and Disadvantages in the Idea.

TIME NEEDED FOR CHANGE

Important to Care for the Steady Church Attendants as Well as the Occasional Visitor.

Further inquiry among churches, especially the Jewish synagogues, reveals that many clergymen heartily favor free pews as a concrete manifestation of the democratic idea.

Dr. Samuel Schulman of Temple Beth-El analyzed the advantages and the disadvantages of the two systems, while Dr. David de Sola Pool of Temple Shearith Israel quoted Scripture to prove that the Jewisch Church began with the idea of equality for the members, and predicted that it would be only a matter of time until it would return to that system.

Dr. Schulman emphasized that the matter of free pews was a local question in which the circumstances of the congregation were involved. "I can conceive," he said, "of a church having rented pews being perfectly hospitable to any one who comes to the services. As a matter of fact, when we hold our Sunday service there are no rented pews. All the seats are free to all comers. But for the Saturday service there are the old families that must be considered, the families that wish to be in their accustomed places. Then there is the matter of revenue. It is a question of expediency whether or not a church can be supported by voluntary subscriptions.

"As a matter of fact, there is no such thing as an absolutely free system, for even in those synagogues where the pews are free, as in several in Detroit and New York, it becomes necessary on the high holidays to make reservations of seats for the regular members. Otherwise people whom the church had not seen during the whole year would come flocking in and would fill the place, little realizing that they were crowding out those who had been faithful throughout the year.

That even the renting system might be administered so as to bring about practically the free system was shown by Dr. David de Sola Pool. Even on the high holidays all comers are accommodated by the opening of the large assembly hall of the synagogue, where seats are absolutely free. Dr. Pool said that he thought the free system would inevitably come with the democratizing of the churches and synagogues. "Even now," he continued, "there is a tendency to flexibility in the rate of charge for the pews, allowing the poorest to join and to become regular members.

Dr. Nathan Krass of the Central Synagogue gave it as his opinion that "the free seating plan is the ideal way for all churches and synagogues, but each congregation must take account of the peculiarities of its own situation to work out a plan in its own way. The time will come when free seating, except on extraordinary occasions, will be adopted universally. Those who own pews outright, and who feel a sentimental attachment to them, must be willing to give up something for the the larger good."

It was the opinion of Dr. Joseph Silverman of Temple Emanu-El that the question was not a momentous one in the synagogues today. "I do not feel," he said, "that it is possible from the practical point of view to run a church on that plan, unless the church is endowed or is a missionary church. However, our synagogue is absolutely free in the sense that as long as there is a vacant seat anybody is welcome to it."

Want Kaiser's Bell Removed.

The Rev. Julius Jaeger, pastor of the East Sixty-eighth Street Reformed Church, which, until this country entered the war, was the German Reformed Church in America, said last night that he would ignore petitions circulated by persons living in the neighborhood urging the removal from the church belfry of a bell presented by the former Kaiser. The bell weighs one and one-half tons and bears a biblical inscription under which is the name of William Hohenzollern. It was presented to the church ten years ago. "We are not going to pay any attention to any petitions," said Dr. Jaeger last night. "In fact we regard the whole thing as entirely uncalled for, and we shall continue to ring our bell unless we should be ordered not to do so by the United States Government or some other proper authority."

"A NOTABLE EXHIBITION"
OPEN NEW YEAR'S DAY

AMERICAN ART GALLERIES
MADISON SQUARE SOUTH NEW YORK CITY

ON FREE VIEW 9 A.M. UNTIL 6 P.M.
At Unrestricted Public Sale
Tuesday Evening, January 7th
IN THE GRAND BALL ROOM
OF THE PLAZA
Fifth Avenue, 58th to 59th Street,
(Admission by card to be had free, of the managers.)

The Important Collection of
Early American Portraits
FORMED BY
Mr. Thomas B. Clarke
INCLUDING FIVE PORTRAITS OF
WASHINGTON
By Gilbert Stuart, Charles Wilson Peale, Charles Peale Polk and Rembrandt Peale
AND OTHER NOTABLE PORTRAITS
By other Early American Portrait Painters

*** A Very Interesting De Luxe Catalogue with Photogravure and Half Tone Reproductions of all the Portraits, limited to 500 copies (more than one-third of which have already been subscribed for) will be supplied to Subscribers at $5.00 each, subject to an increase in price without further notice.

ALSO ON VIEW
The Important Private Collection of
American Paintings
FORMED BY THE LATE
William H. Payne
Unrestricted Public Sale
Monday Evening, January 6th
IN THE GRAND BALL ROOM
OF THE PLAZA
Fifth Avenue, 58th to 59th Street.
(Admission by card, to be had free of the managers.)

*** Illustrated Catalogue Mailed on Receipt of 75 Cents.

The Sales Will Be Conducted by
MR. THOMAS E. KIRBY
and his Assistants, of the
AMERICAN ART ASSOCIATION,
Managers,
6, 4 and 6 East 23d St., Madison Sq. So.

RUSSIAN SYMPHONY PLAYS.

Some of the Music in Keeping with Holiday—Elman Guest Star.

The Russian Symphony Society gave its third subscription concert at Carnegie Hall early in last evening's festivities, though not too early for noise a-plenty as an audience in gala mood arrived and later departed from the hall. Serious music amid the tumult of New Year's Eve was a novelty comparable to a famous Boston Symphony visit on the night of New York's first peace celebration last Fall. As guest star, Mischa Elman closed the evening with Tschaikowsky's violin concerto, which he had played with Conductor Altschuler's men in 1909, his first season in America.

In keeping with holiday time were the earlier orchestra pieces, a ballet scene, of much gayety by Glazounow, a symphonic suite from the Russian opera, "Christmas Eve," by Rimsky-Korsakoff, and three smaller pieces, Napravnik's "Night," Rubinstein's Etude in C, and a polonaise by MacDowell, orchestrated by Altschuler, which was encored. A large audience won a final encore also from Elman.

Lost and Found Advertisements on Page 21.

Decided Reductions
in
Cloth Coats
and
Evening Wraps
Clark & Weinberg
634 Fifth Ave. near 51st St.

OPPENHEIM, COLLINS & Co
34th Street—New York

Taupe Nutria Coats, 30 inches long; belted model with pockets; shawl self collar and cuffs.
Reduced to 165.00

Taupe Muskrat Coats, 36 inches long, trimmed with Taupe Nutria collar and cuffs.
Reduced to 250.00

Natural Nutria Coats; 30 inches long, belted model with large shawl self collar and cuffs.
Reduced to 150.00

Genuine Mole Coats, 36 inches long, belted model with self collar and cuffs.
Reduced to 250.00

550.00

Important Clearance Sale Thursday

Women's Superior Fur Coats

To Close Out
At Extraordinary Reductions

Taken from our regular stock, these Coats represent the season's newest styles, developed from the choicest pelts, featuring exquisite workmanship.

Australian Seal Coats (*dyed Coney*), 45 inches long. Belted and pocketed. Shawl self collar and cuffs.
Reduced to **115.00**

Trimmed Hudson Seal (*dyed Muskrat*) Coats, 30 inches long; self or Nutria collar and cuffs.
Reduced to **175.00**

Genuine Mole Coats, 30 inches long, with large shawl self collar and cuffs.
Reduced to **195.00**

Natural Nutria Coats, 45 inches long; shawl collar; belted and pocketed model.
Reduced to **195.00**

Trimmed Caracul Coats, 45 inches long. Collar, cuffs and border of Natural Skunk.
Reduced to **250.00**

Trimmed Hudson Seal Coats(*dyed Muskrat*), 45 in. long; collar, cuffs and 12-inch border of dyed Skunk.
Reduced to **275.00**

Trimmed Hudson Seal Coats(*dyed Muskrat*), 45 inches; collar and cuffs of Beaver or Natural Skunk.
Reduced to **295.00**

Genuine Mole Coats, 45 inches long; belted model. Taupe Fox shawl collar, cuffs and border.
Reduced to **350.00**

Our entire stock of High-grade Fur Muffs, Scarfs, Stoles, Pelerines, Coatees and Novelty Fur Sets
At Remarkable Price Concessions

400 Women's Fur Muffs

Hudson Seal Muffs	Natural Nutria Muffs	Dyed Skunk Muffs
Special **9.50**	*Special* **10.75**	*Special* **12.50**

OPPENHEIM, COLLINS & Co
34th Street — New York

Announce, Beginning Thursday, January 2d

January Clearance Sales

To Close Out

Women's and Misses' Tailored and Fur Trimmed Suits, Coats, Wraps, Afternoon and Street Dresses, Fur Coats and Furs, also Girls' Coats and Dresses.

At Extraordinary Price Reductions

400 Fur Trimmed Coats

To Be Closed Out

Smart models of Velour Cloth and Pom Pom Cloth with large collars of Seal and Nutria. Lined and warmly interlined.

28.00

Values up to 55.00

500 Higher-Cost Coats

Reduced to
35.00, 45.00 and 59.75

385 Distinctive Suits

To Be Closed Out

Fur-Trimmed, man-tailored or braid-trimmed Suits of Silvertone, Velour Cloth and Oxfords in the prevailing shades.

29.75

Values up to 59.75

400 Higher-Cost Suits

Reduced to
39.75 50.00 and 65.00

450 Smart Dresses

To Be Closed Out

An assortment of Afternoon and Street Dresses in Serge, Velour Cloth and Velveteen, embroidered and braid trimmed.

18.00

Values up to 37.50

350 Higher-Cost Dresses

Reduced to
25.00, 39.75 and 50.00

Have You Tested the Values —in— Our Men's Clothing? A New Department Here

HEARN

Fourteenth Street West of Fifth Avenue

Entirely New and Enlarged Quarters —for— Manicure and Hair Dressing Children's Hair Cutting

Yes!

Our 19th Great January Sale

Begins Tomorrow, Thursday

The Same Big Assortments at "Lower-Than-Elsewhere Prices"
Attractive Merchandise That Always Brings Throngs of Economy Seekers from Miles Around

DEPARTMENTS REPRESENTED

Undermuslins, Babies' Wear, Household Goods and, in Addition, Money Saving Clearances in Smart Apparel for All

A Special Purchase of
Women's House Dresses
Nineteenth January Sale Feature

The models are new and attractively varied as to style, material and color—included are better and one piece styles of percale, chambray and gingham, in solid colors, and novelty or plain checks and stripes. Becomingly shaped collars, fancy pockets, cuffs and belt are trimmed in contrasting color or self material —sizes 36 to 46—

Our reg. $1.94.....Sale 1.43
Our reg. $2.47.....Sale 1.87
Our reg. $2.94.....Sale 2.26
Our reg. $3.47.....Sale 2.58

Enroll Now! Our Dressmaking School Opens Jan. 6

Course of Six Lessons $3.00

Sessions Daily
LESSONS HOUR AND A HALF EACH. APPOINTMENTS AT YOUR CONVENIENCE.
Apply at Information Booth—Main Floor.

19th January Sale
Nainsook and Silk UNDERWEAR

Practical, dainty undersilks and sheer, fine nainsook lingerie. Sizes for Women, Misses and Children. Also extra sizes for large Women. Customers who have shopped at our January Sales for years enthusiastically attest their splendid values and eagerly await our sale announcements. This sale will not only come up to those of previous years, but we believe it will be the biggest and best of all. Our cash buying facilities brought the wholesalers to us with the finest the market affords, and because we pay cash for purchases they make concessions to us impossible for other stores to obtain. Price concessions to us are price benefits to you. Do not fail to take advantage of this sale at its full worth to you.

SILK UNDERWEAR

Crepe de Chine and Satin Camisoles—several models with fancy laces and silk embroidery—
our reg. $1.18.....Sale .88

Satin Camisoles—fancy yokes of Val. lace, medallions and ribbon—our reg. $1.94..Sale 1.46

Camisoles—beautiful models—elaborate or dainty trim of fine laces, rosebuds and ribbon—
our reg. $2.68.....Sale 2.24

Women's Satin Bloomers—two rows of H. S., and elastic at knee and waist—
our reg. $2.94.....Sale 2.48

Crepe de Chine Envelope Chemises—deep yokes of filet pattern—lace front and back—lace or satin shoulder straps—
value $2.68.....Sale 1.94

Crepe de Chine and Satin Envelope Chemises—empire style—shirred or tailored yokes, with rows and bowknots of hemstitching—large satin bow or wide lace and satin ribbon—
value $3.68.....Sale 2.74

Pink Crepe de Chine Night Dresses—entire yoke and sleeves of wide lace, attractive filet design—crepe de chine bands—shirring and satin bows—
usually $5.68.....Sale 3.94

Pink Crepe de Chine Envelope Chemises—yoke made of inserts of Val. lace with lace medallions and wide satin, and loops with dainty buds—
usually $5.68.....Sale 3.94

Daintiest Pink Satin Petticoats—two wide fancy lace inserts joined with band of satin—
our reg. $8.94.....Sale 3.17

Pink Satin Petticoats—knee flounce entirely of perpendicular rows of fancy lace and satin bands—wide lace edge—
our reg. $7.48.....Sale 5.88

Women's Pajamas—crepe de chine—empire style, with H. S. shirring and wide satin ribbon—
our reg. $5.94.....Sale 4.90

CORSET COVERS

Women's Corset Covers—nainsook—round neck—lace and insert or embroidery—
our reg. .48.....Sale .35

Nainsook Corset Covers—snappy styles with rows of lace and ribbon—
our reg. .68.....Sale .48

Corset Covers—fine nainsook—daintily trim'd with laces, embroideries, medallions and ribbon—
our reg. $1.18.....Sale .84

ENVELOPE CHEMISES

Envelope Chemises—good cambric—well made—yoke with rows of lace—
our reg. .94.....Sale .65

Envelope Chemises—Nainsook, in white or flesh—more than a dozen pretty models, variously trim'd with laces, emb's, etc.—our reg. $1.38....Sale .94

Finer, beautifully trim'd models—
1.28 1.48 1.94 2.68 2.94

NIGHT DRESSES

Women's Night Dresses—Muslin and cambric—variety of models—our reg. $1.28.Sale .84

Women's Night Dresses—Nainsook, round neck—a dozen good models—
value $1.48 to $1.68..Sale 1.27

Night Dresses—fine nainsook—fancy trim'd yokes of Val and Point de Paris laces, fine emb'y medallions, tucks, bows and ribbons—neat or elaborate—
our reg. $2.94.....Sale 1.94

Night Dresses—Philippine hand emb'y and hand made—floral patterns—
our reg. $3.68.....Sale 2.64

A Special Lot of "Philippine Maid" Night Dresses—these were stamped for Philippine emb'y—as garments were finished by mistake they could not be embroidered—that is the reason they were sold to us "as is" at a substantial reduction from regular worth—$2.50 values..Sale 1.54

PETTICOATS

Women's Petticoats—ruffle with wide embroidery, lace and tucks—our reg. $1.28..Sale .94

Petticoats—fascinating models with embroidery, ruffles or laces in dainty, new patterns—
our reg. $2.64.....Sale 1.90

Handsomely Trimmed Petticoats—ruffles of lace and emb'y—
our reg. $3.28.....Sale 2.48

DRAWERS

Women's Drawers—ruffle with H. S. hem and tucks—extra quality muslin—
our reg. .68.....Sale .47

Women's Drawers—ruffle of good emb'y, tucks—
our reg. .78.....Sale .56

Women's Drawers—Isabella and regular styles—lace or emb'y trimmed—
our reg. $1.28.....Sale .94

EXTRA SIZE UNDERWEAR

Women's Extra Size Drawers—good cambric—ruffle with tucks and hemstitching—
our reg. .78.....Sale .54

Extra Size Petticoats—ruffle of embroidery or lace and inserts—our reg. $1.94..Sale 1.46

Women's Extra Size Night Dresses—several pretty models in nainsook—desirable styles—
our reg. $2.28.....Sale 1.88

Extra Size Corset Covers—muslin—high neck, tight fitting—well made—44 to 50 bust—
our reg. .48.....Sale .23

Extra Size Night Dresses—muslin—embroidery trimmed—
our reg. $1.50.....Sale 1.18

For First Week of January Sale

We Will Clean Up All Our Sample Rugs

from which orders are taken—Karnak, Saxony and other high grade Wiltons—

Excellent selection of superior qualities at prices considerably under value for January Sale.

9x12 ft.—choice of above—
values $125.00 to $135.00.....94.50
8.3x10.6 ft.—
value $115.00.....89.50
FINE AXMINSTER RUGS—
11.3x12 ft.—value $68.00.....57.44
FINE SEAMLESS WILTON VELVET RUGS—
slightly soiled—if perfect $48.50—to clear.....39.50
WILTON VELVET RUGS—2 grades—
36x63 and 36x72—value $10.94.....8.94
27x54-INCH FRINGED—
value $8.94.....6.94

19th January Sale
SPECIALS

ALL PRICES REPRESENT RELIABLE QUALITIES

MISSES' DRESSES—Our regular $9.75—JANUARY SALE 7.39

Smart, practical models in serge, box pleated, with novelty pockets and patent leather belt—button trimming and white satin collars—14 to 20 years.

A Special Purchase of
WOMEN'S DRESSES—Our regular $21.75 to $24.75—JANUARY SALE 14.50

Most attractive and becoming styles in crepe de chine, satin, Georgette crepe and taffeta—colors are navy blue, Copenhagen blue, plum, taupe and black.

LINGERIE BLOUSES—Our regular $2.85—JANUARY SALE 1.96

Dainty models of Voile and Batiste, prettily embroidered or trimmed with Venise or Valenciennes lace.

WHITE BLOUSES—Our regular $2.00—JANUARY SALE 1.48

Smartly tailored or trimmed styles of Linon and Voile.

CREPE DE CHINE BLOUSES—Our regular $3.94—JANUARY SALE 3.17

Embroidered and tucked—white or flesh color.

CREPE DE CHINE BLOUSES—Our regular $4.94 and $5.94—JANUARY SALE 3.77

Many choice models—white or flesh—round or square neck style—handsomely embroidered in silk or beads.

GIRLS' SERGE DRESSES—Our regular $3.94—JANUARY SALE 2.88

Very practical model for school wear—Navy Blue or Maroon serge, with contrasting pipings and white pique collars—6 to 12 years.

GIRLS' TUB DRESSES—Our regular $1.48—JANUARY SALE 1.16

Pretty models of striped Gingham, effectively combined with plain color Chambray—6 to 14 years.

GIRLS' MIDDY BLOUSES—Our regular $1.94—JANUARY SALE 1.43

Regulation style—all white or with colored collar and cuffs—6 to 18 yrs.

GIRLS' REPP DRESSES—Our regular $1.94—JANUARY SALE 1.62

Most attractive styles in white, blue or pink, daintily trim'd—6 to 14 yrs.

EXTRA SIZE PETTICOATS—Our regular $3.85—JANUARY SALE 3.18

Heatherbloom top, with silk taffeta flounce—solid colors and changeables.

SILKATAFF PETTICOATS—Our regular $2.94—JANUARY SALE 1.78

Navy blue, purple and black—elastic fitted waistbands—all lengths.

BABIES' LONG COATS—Our regular $5.97—JANUARY SALE 4.26

Cashmere, hand-embroidered and scalloped—warmly lined.

INFANTS' SILK CAPS—Our regular .98—JANUARY SALE .53

Shirred and turn-back effects—silk lined.

19th January Sale
Comfortables Pillows, etc.

Complete assortments; best qualities and economy values await thrifty shoppers.

SILKOLINE COMFORTABLES

Cotton filled, some all flowered, others with plain borders or centres well stitched—
Single size—
our reg. $2.73.....Sale 1.93
Full size—
our reg. $4.37.....Sale 3.27
Full size—
our reg. $5.87.....Sale 4.33
Full size—
our reg. $6.17.....Sale 4.62

FULL SIZE SATEEN COMFORTABLES

Cotton filled, winter weight, flowered tops, plain color or flowered back—
our reg. $7.47.....Sale 5.47
our reg. $8.97.....Sale 6.63

LAMBS' WOOL FILLED COMFORTABLES

Sateen coverings in flowered designs and reversible plain colors—well stitched—
our reg. $11.63....Sale 8.63
our reg. $13.47....Sale 9.97

NEW FEATHER PILLOWS

Strong tickings.
20x28—
our reg. $1.14.....Sale .86
21x28—
our reg. $1.33.....Sale 1.02

GOOSE MIXED FEATHER PILLOWS

Assorted tickings—
20x28—
our reg. $1.67.....Sale 1.16
22x28—
our reg. $1.87.....Sale 1.31
24x30—
our reg. $2.23.....Sale 1.53
26x30—
our reg. $2.47.....Sale 1.73

HEARN'S SPECIAL PILLOWS

Goose and duck mixed feathers—fine tickings—
20x28—
our reg. $2.87.....Sale 1.97
22x28—
our reg. $3.12.....Sale 2.17
24x30—
our reg. $3.71.....Sale 2.62
26x30—
our reg. $4.12.....Sale 2.87

EXTRA FINE PILLOWS

Filled with selected goose and down mixed—splendid tickings—in assorted colors—
20x28—
our reg. $5.03.....Sale 3.47
22x28—
our reg. $5.37.....Sale 3.76
24x30—
our reg. $5.77.....Sale 4.03
26x30—
our reg. $6.17.....Sale 4.33

NEW MIXED GOOSE FEATHERS

our reg. $1.17 lb.....Sale .81

NEW WHITE GOOSE FEATHERS

our reg. $1.51 lb.....Sale .93

EXTRA SELECTED GOOSE AND DOWN MIXED

our reg. $1.84 lb.....Sale 1.27

NEW WHITE DOWN

our reg. $2.33 lb.....Sale 1.63

See To-day's *World, American and Tribune* —for— Other January Sale Items

19th January Sale
BLANKETS

Our word is sufficient guarantee of the worth of these blankets. We have worked hard for this sale and want you to be sure you appreciate it at its real value. So we ask you to study the makes and qualities and prices of blankets and come to our January Sale and examine the qualities and prices we offer. Then only can you really understand what these savings mean to you.

CRIB BLANKETS—Imported cotton eiderdown finish—attractive Jacquard patterns—pink or blue—stitched or silk bound—
our reg. $1.84.....January Sale 1.45

CRIB BLANKETS—Imported cotton eiderdown finish—pink or blue Jacquard patterns—also silk bound—solid color pink, blue or white with border—
our reg. $2.67.....January Sale 2.27

CRIB BLANKETS—Eiderdown finish—pink or blue Jacquard designs—our reg. .67..Jan. Sale .54

WOOL MIXED BLANKETS—Steel gray with bar border full size single bed blankets—
our reg. $7.94 and $8.47.....January Sale 6.95

JACQUARD COMFORTABLE BLANKETS—Imported cotton eiderdown finish—full size—new designs in interesting variety—
our reg. $5.25.....January Sale 4.44

HANDSOME BLANKETS (mostly all wool)—white with contrast border—3-inch Peau de Soie binding—our reg. $19.94—Special... 16.95

WOOL MIXED BLANKETS—White or gray with contrast borders—our reg. $12.94—
January Sale 10.24

WOOL MIXED BLANKETS—fifty per cent wool—you know what that means—it means they are the warm, soft, woolly kind, light of weight—and flexible in weave, ideal for winter nights. They are plaid design, or white with pink or blue borders. Very exceptional in price—the plaids are a little indistinct, therefore these prices—
our reg. $9.94.....January Sale 7.44
our reg. $10.94.....January Sale 8.44

COTTON FLEECE BLANKETS—white, gray, tan—contrast borders—our reg. $2.27—
50x72 inch.....January Sale 1.74
60x76 inch; 64x67 inch; 64x80 inch—our reg. $2.95..January Sale 2.27
our reg. $3.45..January Sale 2.44
66x80—our reg. $3.74.....January Sale 2.74
70x80—our reg. $3.97.....January Sale 3.17
66x80—our reg. $4.47.....January Sale 3.44

COMFORTABLE BLANKETS—Eiderdown finish—imported cotton—solid colors, two tones, centre designs or contrast borders—3-inch silk binding—
our reg. $8.97.....January Sale 7.24

19th January Sale
Muslins Sheets Pillow Cases

Years of studying how to give our customers the best goods for the least money in these January Sales, results this year in the finest values we have ever offered. These prices will add new prestige to our famous values in Household Needs.

MUSLIN {Fruit of Loom / Lonsdale or Hill}.....Our reg. .34.....26

No Mail or Phone Orders—Limit, 20 Yds.

Remnants of Fruit of Loom Muslin—10 to 20 yd. lengths—yd..23
Limit, 20 Yds. to a Customer. No Mail or Telephone Orders.

Standard Quality Sheets and Pillow Cases

Will Wash Heavier and No Brand — Dwight, Anchor and Utica

Pillow Cases

42x36—value .43.....Sale .35
45x36—value .46.....Sale .37
50x36—value .51.....Sale .42
54x36—value .56.....Sale .46
42x36—value .52.....Sale .39
45x36—value .54.....Sale .44
50x36—value .61.....Sale .49
54x36—value .68.....Sale .54

Sheets

54x90—value $1.39.....Sale 1.14
63x90—value $1.41.....Sale 1.27
63x108—value $1.73.....Sale 1.44
72x90—value $1.73.....Sale 1.44
72x108—value $1.97.....Sale 1.67
81x90—value $1.91.....Sale 1.58
81x99—value $1.97.....Sale 1.67
81x108—value $2.09.....Sale 1.74
90x90—value $2.04.....Sale 1.67
90x99—value $2.09.....Sale 1.74
90x108—value $2.19.....Sale 1.83
54x90—value $1.67.....Sale 1.27
63x90—value $1.87.....Sale 1.43
72x90—value $2.08.....Sale 1.57
81x90—value $2.28.....Sale 1.67
90x90—value $2.44.....Sale 1.87

Sizes Before Hemming. No Mail or Phone Orders.

19th January Sale
BABIES' WEAR

The January Sale is eagerly anticipated by mothers, who look forward to it as being a particularly advantageous opportunity in which to outfit youngsters.

INFANTS' NAINSOOK SLIPS AND DRESSES—yoke and bishop styles—embroidery trimmed—sizes to 3 yrs.—our reg. .65..January Sale .43

INFANTS' NAINSOOK SLIPS—yoke and bishop styles, lace and embroidery trimmed—
our reg. .87.....January Sale .65

INFANTS' CHRISTENING SETS—consisting of dress and skirt—daintily trimmed with lace or embroidery—our reg. $4.97..January Sale 3.66

BABIES' COTTON SHIRTS—medium weight—sizes to 3 years—our reg. .50....January Sale .38

BABIES' HALF WOOL SHIRTS—fine quality—sizes to 3 years—our reg. .95....January Sale .77

INFANTS' SHIRTS—all wool and silk and wool—sizes to 6 mos.—our reg. $1.35 and $1.45—
January Sale 1.14

SHOULDER STRAP BANDS—silk and wool—sizes to 3 yrs.—our reg. .85.....January Sale .64

RUBEN'S SHIRTS—all wool—sizes to 6 mos.—our reg. $1.25 and $1.35.....January Sale .97

WHITE DAISY CLOTH WRAPPERS—dainty pink and blue silk scallops—well made—
our reg. $1.50.....January Sale 1.14

TOTS' TUB DRESSES—belted and Empire models—gingham or chambray—sizes to 5 years—
our reg. $1.27.....January Sale .86

BABIES' YOKE AND BISHOP DRESSES—of fine nainsook, lace and embroidery trimmed—sizes to 3 years—our reg. .87.....January Sale .64

TOTS' FINE WHITE DRESSES—daintiest styles—yoke, Empire and belted—sizes to 6 years—
our reg. $1.27.....January Sale .85

WOOL FLANNEL BANDS—our "Little Wonder" leader—three in sanitary bag—
reg. $1.00.....January Sale .85

INFANTS' FLANNELETTE WRAPPERS AND NIGHTGOWNS—with drawer string—
our reg. .85.....January Sale, each .72

LONG EMBROIDERED FLANNEL SKIRTS—cambric waists—our reg. $1.95 and $2.25—
January Sale 1.44

INFANTS' WOOL BOOTEES—hand made—
our reg. .75.....January Sale .46

NURSERY PADS—for carriage and crib—
17x27—our reg. .75.....January Sale .54
27x40—our reg. $1.37.....January Sale .97
34x52—our reg. $2.13.....January Sale 1.47

Clearance Reductions on
Little Tots' Coats

Newest models and materials featuring high-waisted and belted styles of corduroy or plain velvet or broadcloth, smartly trimmed with fur or contrasting velvet—every desirable color is represented, including navy and green—

Were $12.97..To clear 9.96
Were $16.97..To clear 13.96
Were $18.97..To clear 15.96
Finer.... 29.96 to 39.96

MORNING SPECIALS—Tomorrow (Thursday) Until 1 P. M.

To prevent dealers buying, quantities restricted. No Mail or Telephone Orders.

$4.17 Silkoline Comfortables.....2.83
Floral designs—plain borders—cotton filled—full size.
COMFORTABLES—BASEMENT.

65 and 75 ct. Yard Wide Cretonnes..44
Linen finish—original designs—also chints, Oriental and shadow effects.
UPHOLSTERY—BASEMENT.

$2.45 Satins—35 inch.....1.78
Suitable quality for all dress purposes—dark and medium colors.
SILKS—MAIN FLOOR.

$1.58 All-Wool Epingles.....1.27
40 inch—poplin weave—brown, Burgundy, olin, myrtle, Copenhagen, navy and black.
DRESS GOODS—MAIN FLOOR.

60 ct. Yard Wide Sateens.....48
Assortment of good colors.
LININGS—BASEMENT.

$1.35 Men's Gray Underwear.....95
Heavy or medium weight—shirts or drawers—all sizes.
MEN'S UNDERWEAR—MAIN FLOOR.

$8.75 Men's Cardigan Jackets.....7.25
Black—worsted—all sizes.
MEN'S FURNISHINGS—MAIN FLOOR.

$2.17 Women's Ex. Size Union Suits.1.47
Cotton—fleeced—high necks—long or short sleeves—or low neck—sleeveless—ankle length
KNIT UNDERWEAR—MAIN FLOOR.

$5.94 Little Boys' Suits.....4.85
Variety of Junior models—corduroys—velveteen and fancy mixtures—military, Eton or sailor collars.
BOYS' CLOTHING—THIRD FLOOR.

15 ct. Wobbach Mantles.....11
No. 4—upright or inverted.
SHADE DEPT.—THIRD FLOOR.

Lord & Taylor

38th Street FIFTH AVENUE 39th Street

IN PROGRESS—ANNUAL SALE OF
Lingerie, Blouses, Negligees, Corsets, Silk Petticoats and House Dresses

An Event Offering Exceptional Values

Beginning Tomorrow—A Remarkable Clearance Sale

Women's Boots and Slippers

3,800 Pairs—Reduced to

$4.75

None C. O. D. No Approvals

FOOTWEAR of Lord & Taylor quality standards, every pair taken from regular stock and radically reduced for this occasion. Fashionable lasts and leathers in unusually varied assortments.

The High Boots

Patent Leather, cloth tops.
Patent Leather, dull kid tops.
Gun Metal, dull kid tops.
Black Kidskin.
Gun Metal, cloth tops

The Evening Slippers

Brocaded Satin, various colors.
Cloth of Gold.
Dull Kid, beaded.
White Satin operas.
Black Satin operas.

(Not all sizes in each style.)

The Values Are So Exceptional—the Price So Low—That Early Selection Is Advisable.

Second Floor

Annual Sale of Household Linens

Featuring Many New Items at Reduced Prices for Tomorrow.

Fine Irish Linen Damask Table Cloths and Napkins

Table Cloths, 2x2 yards.....Now **$5.75**
Table Cloths, 2x2½ yards.....Now **$7.25**
Table Cloths, 2x3 yards.....Now **$8.75**
Napkins.....dozen, now **$7.95**

500 Odd Damask Table Cloths

Pure Irish Linen.....Now **$4.50**

Fine Hand Embroidered Madeira Linens

At Greatly Reduced Prices

Doilies.....dozen **$1.88** to **$3.75**
Lunch Sets.....each **$4.50** to **$7.50**
Tea Napkins.....dozen **$5.95** to **$12.50**
Scarfs.....each **$2.25** to **$4.75**
Lunch Cloths.....each **$13.50** to **$25.00**

250 Table Cloths

Reduced to $3.75 Each

Pure linen weft damask.

350 Dozen Napkins

Reduced to $4.95 Dozen

Pure linen weft damask.

500 Dozen Towels

Reduced to $5.95 Dozen

Union linen huck.

Annual Sale of Blankets, Bed Spreads, Comfortables, Muslin Sheets and Pillow Cases--Prices much less than usual.

Second Floor

Hand-made Upholstered Furniture

Made in our own workshops in choice coverings of excellent quality

Combining Elegance, Refinement, Comfort and Quality

At Radically Reduced Prices

Arm Chair, medium size, upholstered in velour or tapestry.....**$28.75**

Two-piece Tapestry Suite, reversible loose cushion spring seats; hair and moss construction.
80-inch Davenport.....**$95.00**
Arm Chair.....**$55.00**

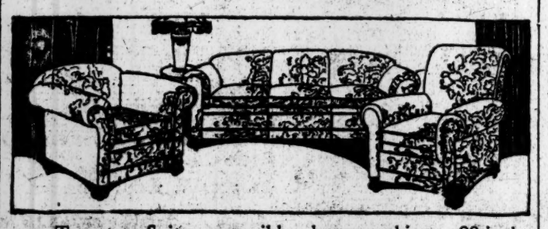
Chaises Longues, Denim or Repp coverings..**$65.00**

Large Wing Chair, covered in tapestry of excellent quality.....**$35.00**

Two-piece Tapestry Suite, reversible loose cushion spring seats; hair and moss construction.
82-inch Davenport.....**$135.00**
Arm Chair.....**$65.00**
Extra charge for Damask or Velour coverings.

Chaises Longues, Denim or Repp coverings..**$65.00**

Boudoir Chair, covered in various materials...**$28.75**



Tapestry Suite, reversible down cushions; 90-inch Davenport.....**$195.00**
Arm Chair, **$95.00**; High Back Reading Chair...**$125.00**
Extra charge for Damask or Velour coverings.

Colonial Mahogany Arm Chair or Rocker, upholstered in various fabrics...**$16.85**

Boudoir Chair, with loose cushion seat, in repp or sateen coverings....**$45.00**

Sixth Floor

James McCreery & Co.

5th Avenue ON THURSDAY AND FRIDAY *34th Street*

1,000 Women's Fur-Trimmed Coats

The Most Extraordinary Values Ever Offered in This Department

Comprising models which are reproductions of the highest priced coats of the season. They are exceptional in quality of materials and in actual values. Included in the sale are a number of higher priced Coats from regular stock, decidedly reduced for this event. **25.00**

regularly 39.50 to 59.50

—All popular materials and colors.
—Attractively lined.
—All sizes in the lot.

1 2 3 4 5 6

ANNUAL FUR SALE

Pronounced Price Reductions

Entire stock consisting of Fur Coats, Wraps, Coatees, Muffs, Stoles and Scarfs.

1. Cross Opossum Coat with dyed Raccoon collar and cuffs; suitable for automobile wear. regularly 185.00, **145.00**
2. Hudson Seal Coat—smart model of selected skins; self collar and cuffs. regularly 245.00, **185.00**
3. Caracul Coat of choice lustrous skins, belted model with fine Skunk collar and cuffs. regularly 245.00, **195.00**
4. Natural Muskrat Coat of dark full-furred skins with Hudson Seal collar, cuffs and belt. regularly 185.00, **137.50**
5. Hudson Seal Coat of choice pelts with Beaver or Skunk collar and cuffs. regularly 365.00, **295.00**
6. Hudson Seal Coat of choice pelts with deep Skunk or Beaver collar and cuffs. regularly 325.00, **265.00**

Muffs and Neckpieces

Skunk Neckpieces—finest quality....regularly 75.00, **55.00**
Skunk Muffs—canteen or melon shape, regularly 47.50 **37.50**
Nutria Capes.....regularly 65.00, **45.00**
Nutria Muffs.....regularly 20.00, **16.50**
Hudson Seal Neckpieces.....regularly 37.50, **27.50**
Hudson Seal Muffs.....regularly 22.50, **18.50**
Beaver Neckpieces.....regularly 65.00, **55.00**
Beaver Muffs.....regularly 47.50, **37.50**

Model Fur Coats

Some of these fine garments are trimmed with contrasting Fur, including Skunk, Lynx and Mole.

Mink Coat—45 inches long.....regularly 745.00, **545.00**
Natural Muskrat Coat.....regularly 325.00, **225.00**
Natural Dark Gray Squirrel Coat.regularly 395.00, **325.00**
Alaska Seal Coat.....regularly 1,050.00, **850.00**
Alaska Seal Coat.....regularly 750.00, **550.00**
Alaska Seal Coat.....regularly 1,050.00, **850.00**
Broadtail Persian Coat.....regularly 465.00, **325.00**
Hudson Seal Coat.....regularly 565.00, **375.00**
Hudson Seal Wrap.....regularly 525.00, **365.00**
Hudson Seal Coat.....regularly 425.00, **345.00**
Hudson Seal Coat.....regularly 485.00, **375.00**
Hudson Seal Coat.....regularly 465.00, **365.00**

B. Altman & Co.

Thirty-fourth Street — MADISON AVENUE - FIFTH AVENUE, NEW YORK — Thirty-fifth Street

Telephone 7000 Murray Hill

Many patrons will find the Madison Avenue entrance most convenient

The Great New Year Sale of American-made Underwear

for Women, Misses and Children

will commence to-morrow (Thursday, January 2nd, 1919) and will continue during the remainder of the present week.

Splendid Values will be offered

Women's American-made Underwear

New Styles, the daintiest materials, beautifully fashioned.

Lingerie Undergarments

Nightrobes	$1.50, 1.95, 2.90, 3.90
Chemises	1.00, 1.50, 1.95, 2.75
Envelopes	1.10, 1.50, 1.95, 2.95, 3.90
Combinations	1.25, 1.95, 2.75, 3.90
Pierrot Combinations	1.00, 1.50
Drawers	1.15, 1.95
Corset Covers	65c., 75c., 1.00, 1.50, 1.85
Petticoats	1.00, 1.50, 1.95, 2.90
Pajamas	1.85

Silk Undergarments

Nightrobes	$3.90, 5.50, 6.85
Envelopes	1.95, 2.95, 3.90, 5.50
Knickers	2.50, 2.95
Camisoles	1.25, 1.50, 1.95, 2.95

Misses' and Children's American-made Lingerie

Misses' Undergarments

Nightrobes	$1.45, 1.65, 1.75
Envelopes	1.25, 1.45, 2.10
Drawers	95c., 1.35
Petticoats	1.65, 2.45

Children's Undergarments

Nightrobes	$1.35
Combinations (with knickerbocker drawer)	1.65

Princess Slips

Size 6 years	$1.85
Sizes 8 to 14 years	$2.25
Knickerbocker Drawers (sizes 2 to 10 years)	75c.

(Sale on the Second Floor)

The New Year's Opening Sale of Women's Winter Coats

for which special preparations have been made, will take place to-morrow (Thursday).

It will comprise

Eight new, smart models, variously developed in silvertone, velour, crystal cord and Bolivia cloth; seven are trimmed with fur--some with natural raccoon, some with taupe nutria, and others with seal-dyed coney. All are well tailored and silk-lined throughout, and will be uniformly marked at the value-giving price of

$48.00

The colors are brown, taupe, Oxford gray and bison, and there are also a number of smart coats in black.

(Coat Department, Third Floor)

An Important Silk Sale

to commence to-morrow (Thursday) will offer

30,000 Yards of Fine Dress Silks

(36 to 40 inches wide)

arranged in Lengths suitable for practically all purposes, at special prices ranging from

$1.15 to $7.90 per yard

Included in this Sale will be White Silks, Black Silks, Evening Silks, Metal Brocades, Novelty Silks and Sports Silks.

(Sale on the First Floor)

A Special Offering of Tailored Serge Dresses

at $27.50

will take place to-morrow (Thursday)

An advantageous purchase of fine-quality all-wool dress serge, at much less than the market quotation, makes this offering possible. The assortment comprises one hundred dresses (sizes 34 to 44) in new, attractive styles.

Also, at the same price,

A Number of Crepe de Chine Dresses

in the larger sizes, up to 48

(Women's Ready-to-wear Dresses, Third Floor)

IMPORTANT JANUARY SALES

already in progress, include

Oriental and American Rugs; Household and Decorative Linens; Blankets, Bedspreads, Comfortables and Muslin Sheets and Pillow Cases; and White Cotton Fabrics.

Worth-while price advantages are offered

W. H. HALL

ESTABLISHED 1856

18 West 38th Street

NEAR FIFTH AVENUE

A Fur Sale and What It Means!

Intrinsic Value has been the unwavering Hall policy for sixty-four years. Three generations of Fur buyers can testify to the fact that every article sold with the Hall mark has been precisely as represented and ***A LITTLE BETTER***—to insure future patronage and good will.

When you buy Hall Furs you are buying *Hall Quality* and *Hall Reputation—Remember that.*

Great January Sale of FURS

BEGINS TO-MORROW, THURSDAY, JAN. 2

Every article and garment in our stock, including

Women's Fur Coats, Wraps, Capes, Scarfs and Muffs

At a Reduction of 25% to 40%

In view of the steadily advancing prices of Pelts and other materials entering into the manufacture of Fur Garments the buying of Hall Furs at these prices is making an investment that will insure satisfaction, comfort and elegance.

Women's Fur Coats

	Regular Price.	Sale Price.
Hudson Seal Long and Full Enveloping Wraps	$625	$475
Hudson Seal Coats, Deep Yoke Model	$600	$450
Hudson Seal Coats, Large Crush Collar	$500	$395
Hudson Seal Coats, Full Model	$235	$185
Hudson Seal Coats, Skunk Collar & Cuffs	$375	$275
Hudson Seal Coats, Belted Model	$300	$210
Hudson Seal Coats, Beaver Collar & Cuffs	$375	$275
Hudson Seal Coats, Natural Squirrel Trimmed	$375	$285
Hudson Seal Coats, Sable Squirrel Trim'd	$425	$315
Nutria Coats, Crush Collar	$235	$165
Caracul Coats	$265	$175
Taupe Squirrel Coats	$450	$350
Beaver Coats	$500	$375
Natural or Blended Musk Rats Coats	$275	$200

Fur Scarfs, Capes, Coatees

	Regular Price.	Sale Price.		Regular Price.	Sale Price.
Hudson Bay Sable Scarfs	$700	$500	Lynx Scarfs	$100	$60
Mink Capes	$500	$375	Hudson Bay Sable Animal Scarfs	$275	$175
Mink Stoles	$250	$165	Beaver Collars	$60	$40
Mole Capelets	$125	$65	Beaver Capes	$175	$125
Mole Coatees	$250	$150	Nutria Collars	$50	$30
Mole Stoles	$225	$125	Taupe Fox Scarfs	$55	$40
Hudson Seal Coatees	$275	$150	Silvered Fox Scarfs	$100	$65
Nutria Coatees	$200	$125	Poiret Fox Scarfs	$65	$45
Skunk Stoles	$195	$125	Kamchatka Fox Scarfs	$125	$65
Skunk Capes	$300	$225	Black Fox Scarfs	$110	$60
Skunk Collars	$100	$65	Squirrel Capelets	$125	$80
Skunk Scarfs	$75	$50	Hudson Seal Capelets	$80	$45

Fur Muffs

	Regular Price.	Sale Price.		Regular Price.	Sale Price.
Skunk Muffs	$45	$30	Mink Muffs	$75	$45
Skunk Muffs	$55	$40	Hudson Seal Muffs	$30	$18
Skunk Muffs	$75	$50	Hudson Seal Muffs	$40	$25
Natural Raccoon Muffs	$27	$20	Fox Muffs	$60	$45
Dyed Raccoon Muffs	$27	$20	Fox Muffs	$85	$55
Beaver Muffs	$40	$30	Squirrel Muffs	$50	$35
Beaver Muffs	$60	$45	Lynx Muffs	$75	$50
Mole Muffs	$45	$26	Hudson Bay Sable Muffs	$225	$150
Nutria Muffs	$30	$18			
Mink Muffs	$50	$35			

Parties not prepared to take advantage of this sale can make a selection, and by paying a deposit, goods will be held for future delivery.

W. H. HALL, 18 W. 38th St.

Telephone Greeley 2707. Formerly 6th Ave. and 22d St.

A Card of Appreciation

VICTORY and PEACE

mark the closing hours of Nineteen Eighteen—and in the spirit of the times, we take this opportunity to thank you for the patronage you have accorded us during the past year. And it is our still greater pleasure to wish you all happiness and success in the New Year of Nineteen Nineteen.

OPPENHEIM, COLLINS & CO.

34th Street--New York

Reported Total Now Up to 210,563; 96 Dead Named in Latest Lists

Special to The New York Times.

WASHINGTON, Dec. 31.—The War Department gave out two army casualty lists today which contained 428 names, bringing the total for the army up to 205,176. No Marine Corps casualty list was issued today, but the total previously announced for that arm of the service was 5,387. The total for the army and Marine Corps is now 210,563.

The army lists issued today contained the names of 42 killed in action, 42 died of wounds, 3 died of accident, 9 died of disease, 143 severely wounded, and 189 missing in action.

Summary of Army Casualties to Date.

	Previously Reported.	Reported Dec. 31.	Total.
Killed in action	28,201	42	28,243
Lost at sea	732	..	732
Died of wounds	11,403	42	11,445
Died of accident	2,256	3	2,261
Died of disease	16,993	9	17,002
Total	59,587	96	59,683
Missing	126,011	143	126,154
Wounded	19,150	189	19,339
Total	204,748	428	205,176

The following abbreviations are used to indicate rank and the nature of the casualty:

(DA) Died from Accident or Other Cause.
(DD) Died of Disease.
(DP) Died from Airplane Accident.
(DW) Died from Wounds.
(KA) Killed in Action.
(LS) Lost at Sea.
(MA) Missing in Action.
(P) Prisoner.
(RD) Returned to Duty.
(WL) Wounded Slightly.
(WS) Wounded Severely.
(WU) Wounded, (Degree Undetermined.)

Gen. General.
Col. Colonel.
Maj. Major.
Capt. Captain.
Lt. Lieutenant.
Sgt. Sergeant.
Corp. Corporal.
Bgl. Bugler.
Mch. Mechanic.
Wagn. Wagoner.
Mus. Musician.
Hrs. Horseshoer.

The names for which no rank is indicated are those of privates. The list is given in full for the States of New York, New Jersey, and Connecticut; in other States the names of only the dead are given.

NEW YORK CITY.

BERMAN, LESTER, 836 8th Av.....(WS)
BRANGACCIO, RAYMOND B., 721 Glenmore Av.....(WS)
CLINT, JAMES, 224 Lexington Av., Brooklyn—Sgt.....(WS)
CUBRAN, J J., 319 Atlantic Av., Bklyn.(KA)
DOWLING, EDWARD, 322 E. 90th St..(WS)
GIALELLA, JOSEPH, 24 Cornelia St..(WS)
GIANFRESCHI, M., 212 Elizabeth St..(WS)
GOLDENBERG, SAMUEL, 237 East 11th St.—Corp.....(WS)
HARRISS, F. W., 171 20th St., B'klyn.(KA)
IANNUZZI, FRANK, 1,812 2d Av.....(WS)
KENNY, JOHN H., 102 Vernon Av., Long Island City.....(WS)
LANG, J. L., 234 Jefferson St., Bklyn.(WS)
McHUGH, F. J., 328 E. 84th St.....(WS)
MILELLA, ETTORE, 216 E. 27th St..(WS)
PIZZITOLA, TONY, 297 E. 151st St...(WS)
REBOR, JOE, 2 Walcott Av., Astoria..(WS)
ROSNICK, T. E., 863 Green Av., Bklyn.(KA)
SWANSON, AXEL, 318 15th St., Bklyn.(WS)
TULUMELLO, S., 2,034 2d Av.....(WS)
VOLINS, ISIDORE, 450 Grand St.....(WS)
WEILER, E., 651 St. Ann's Av.—Sgt..(DW)

OTHER PARTS NEW YORK STATE.

ANDERSON, P. W., Jamestown.....(DW)
CANFIELD, E. P., Edwards.....(DW)
CARUSO, AMEDEO, Buffalo.....(WS)
CERESANE, F., Rochester.....(WS)
CREIGHTON, W., Ossining—Corp.....(WS)
ELLIOTT, A. C., New Berlin.....(WS)
GENTILE, GERLONDO, Buffalo.....(WS)
GIUDICIANI, GIUSEPPE, Utica.....(WS)
HARRIS, W. A., Corbettsville—Sgt....(WS)
HASSENTEUFEL, E. J., Newburg...(WS)
HOLIC, J. M., Binghamton.....(MA)
LAGIER, O. E., Johnson City.....(WS)
MARSH, R. C., Seneca Falls.....(MA)
McHAFFEY, W. L., Elmira.....(WS)
MOSS, FRANK, Richmond Hill....(WS)
O'BRIEN, J. B., Rochester.....(DW)
URBAN, B. F., Buffalo—Corp.....(DW)
WAGNER, C. A., Hicksville, L. I.....(DW)

ALABAMA.

BAILEY, J. G., Nawawan.....(DW)
CLAGUE, CHARLIE, Fruitdale—Corp..(KA)

ARKANSAS.

McCOY, FLOYD, Zack.....(DW)

CALIFORNIA.

CATLIN, S. L., Kingsburg—Corp.....(KA)
LARAMEY, C., Hermosa Beach.....(DW)
ONTIVEROS, MIKE, Sisquoc.....(DW)

COLORADO.

RICE, LEADRE, Troy.....(KA)

CONNECTICUT.

CARLO, PETER, West Haven.....(KA)
COLIGAN, F. P., Winsted—Corp.....(WS)
McKIERNAN, P. J., Hartford.....(WS)
NOVAK, J. G., Bridgeport.....(MA)
PATON, J. A., New Haven—Sgt.....(KA)
ROCHLIN, SAM, Bridgeport.....(WS)
STIFFEN, F., Danbury.....(WS)

FLORIDA.

McKEOWN, OLIVER T., Quincy—Lt..(KA)

GEORGIA.

MITCHELL, GEORGE C., Rents.....(KA)
MIX, CLYDE Y., Grayson—Corp.....(KA)
WILLIAMS, FRANKLIN E., Lilly—Hrs.(DW)

IDAHO.

GOZZETTE, JOSEPH, Rathdrum.....(KA)
TROWBRIDGE, SHERMAN, Gennett..(DW)

ILLINOIS.

BESINGER, EDWARD, Chicago—Corp.(DW)
BIESTERFELD, MARTIN, Crete.....(KA)
COOCH, C. C., Leaf River—Corp.....(KA)
COWLER, SAMUEL I., Belle River—Lt.(DW)
LINSKY, WILLIAM F., Chicago.....(DW)
MONK, ROBERT, West Union.....(KA)

INDIANA.

KROLL, STANLEY, South Bend.....(KA)
TERHUNE, C. W., Linton—Sgt.....(KA)

IOWA.

GOEKE, LEO L., Baxter.....(DW)
HANRAHAN, R. E., Webster City—Sgt.(DD)
SHERER, W. A., Burlington.....(KA)

KANSAS.

HAWKINS, CLAY H., Grenola.....(DW)

KENTUCKY.

CHADWICK, JOHN L., Vanceburg....(KA)
POTTER, W. P., Ask Camp.....(DW)
SHEPPARD, E. D., Millshed—Corp....(KA)

LOUISIANA.

DOHENY, A. B., New Orleans.....(KA)

MARYLAND.

COHEN, S. J., Baltimore.....(DW)
MORGAN, H. L., Roland Park—Lt.....(DD)

MASSACHUSETTS.

BROVAREK, FRANK, Holyoke.....(KA)
DOWNEY, T. M., Dorchester—Corp...(DW)
NEAL, R. T., Watertown—Lt.....(KA)
PATNAUDE, T. L., New Bedford.....(KA)
PERRY, W. C., Pittsfield.....(DW)

MICHIGAN.

HAGGQUIST, A. E., Ontonagon.....(KA)
WOLLENBERG, SAM, Detroit.....(DW)

MINNESOTA.

RIFFERT, HOWARD, St. Claude.....(DW)
SUNDQUIST, C. B., Blyablk—Corp...(DD)

MISSISSIPPI.

CLANTON, CLEVELAND, Grenada...(DW)

MISSOURI.

BOCHER, RICHARD, Liberal—Corp...(DW)
DOLLARD, R. O., Mendon.....(KA)
WINBERG, H. S., Randall—Corp.....(DW)

MONTANA.

ROSE, R. C., Meaderville—Corp.....(KA)

NEBRASKA.

BURKE, WALTER E., Maywood—Lt...(KA)

NEW HAMPSHIRE.

McLELLAN, A. W., Berlin—Sgt.....(DD)

NEW JERSEY.

ADAMS, ALFRED, Bloomfield.....(WS)
CLAUBURG, PETER, Newark—Corp.(WS)
DREWS, W., Washington—Corp.....(WS)
JENSON, ROBERT, Hoboken.....(MA)
MYERS, CHARLES, Camden.....(WS)
NELSON, C. D., Maplewood—Corp...(DW)
PENN, GROVER C., Barnegat.....(WS)
REUMSCHUSZEL, C., Newark.....(WS)
RIZZO, J. F., Paterson.....(WS)
WOLF, ELI, Jersey City.....(WS)
ZADERSKI, J., South River.....(WS)

NEW MEXICO.

BERRY, B. I., Carizozo—Lt.....(DW)

NORTH CAROLINA.

MILEY, HUGH L., Davidson—Sgt....(DA)
RHOADS, A. F., North Wilkesboro....(KA)

NORTH DAKOTA.

GOSECKY, Bolek, Bowbells—Corp....(KA)

OHIO.

DETROW, W., New Springfield—Sgt..(KA)
DILLE, HENRY, Columbus—Sgt.....(DW)
FRAGAPANE, JOE, Cleveland.....(DW)
GREEN, JOHN, Hooksburg.....(DW)
HEIB, POWELL J., Cincinnati.....(KA)
HYATT, W. H., Toledo—Corp.....(DD)
KOSTASS, JOHN, Cleveland.....(DW)
MILLER, HARRY, Cleveland.....(KA)
WEBER, CARL W., Cleveland—Lt...(DW)

PENNSYLVANIA.

DANIG, GEO., Philadelphia—Corp.....(KA)
DAVEY, WM. V., Webster.....(KA)
GREEN, M. M., Palmerton—Wagn....(DD)
HEDHAM, E. J., Philadelphia—Lt..(DD)

SOUTH CAROLINA.

JONES, E. L., Ridgeland—Corp.....(DD)

TENNESSEE.

COURLEY, JOS. W., Chuckey.....(KA)
NEAL, THOS. J., Liberty .....(KA)

TEXAS.

McCAULEY, L. L., San Antonio—Lt...(DD)
STOREY, WEAVER, Fort Worth.....(KA)

VIRGINIA.

BASS, A. W., South Richmond.....(KA)
DOSLAR, RICHARD A., Fordwick....(KA)

WASHINGTON.

BENSON, CRIS, Seattle.....(DW)
CONNELLY, E. B., Aladdin—Corp....(DW)
JESSON, WILLIAM E., Tacoma.....(DA)
WINEHART, EARL T., Snohomish....(DW)

WEST VIRGINIA.

SIMPSON, W. E., West Union—Lt....(KA)
WALKER, A. L., Springdale.....(DW)

WISCONSIN.

McPEAK, JOHN, Sparta.....(DW)
WISKY, PETER, Clayton.....(DW)

Lost and Found Advertisements on Page 21.

WYOMING.

INAMA, GUIDO, Kemmerer.....(DW)

CANADA.

MOORE, ALLEN J., Kenora, Ont....(DW)

IRELAND.

McGILLICK, PATRICK, Stradone, County Cavan.....(DA)

RUSSIA.

GORDON, BENJAMIN, Minsk, Amlintza Slutzk Co.....(DW)

ADDRESS INCOMPLETE.

HARING, T. J., Margate City, N.—Corp(KA)

REVISED CASUALTIES.

The War Department has issued the following revised report of army casualties under date of Dec. 31:

NEW YORK CITY.

	Now Rptd.	Prev. Rptd.
FARRELL, JOHN, 2,394 8th Av.	(WU)	(LW)
McCLOSKEY, J. S., 208 W. 10th St.	(WS)	(DD)
SMITH, BENJ., 403 Grand St.	(KA)	(MA)
YACCARINE, J. A., 961 Hancock St., Brooklyn	(KA)	(MA)

NEW YORK STATE.

ASMANN, F. G., Auburn—Corp.	(KA)	(MA)
BLUNGIE, CLYDE, 105 New York Av., Jamaica	(WS)	(KA)
FREEMAN, DAVID, Syracuse—Sgt.	(RD)	(KA)
HIBBARD, G. T., Buffalo	(KA)	(MA)
[illegible]ER, E. J., Albany	(KA)	(MA)
LYNCH, R. T., Little Falls	(KA)	(MA)

OTHER STATES.

ABRAMSON, J. E., Sawyer, Wis.	(WU)	(KA)
BARLOW, H. H., Hazel Dell, Ill.	(KA)	(MA)
BARR, J. W., Hope, Ark.	(WS)	(DD)
BENNETT, J. H., Charleston, Mo.	(WS)	(DD)
BOLING, H., Owensboro, Ky.	(DW)	(KA)
BRIGGS, O. T., Allegan, Mich.—Corp.	(KA)	(MA)
BRYAN, J. L., Catherin Lake, N. C.—Corp.	(DD)	(DW)
BURCHELL, H. E., Paterson, N.J.	(KA)	(MA)
CALLAGHAN, T., Ireland	(WU)	(KA)
CAYE, L. D., Detroit, Mich.	(WU)	(KA)
CEDERSTROM, O., Laurel Hill, Fla.—Sgt.	(RD)	(KA)
COUSIN, JESS, Roxboro, N. C.	(DD)	(DW)
DELZINGARE, A., Italy	(KA)	(MA)
DRISCOLL, E. L., Chicago, Ill.	(KA)	(MA)
DRUMMOND, F. D., Fairylawn, Idaho	(KA)	(MA)
DWYER, D. J., Omaha, Neb.	(DD)	(DW)
EPPS, J. A., Union, S. C.	(KA)	(MA)
FLEMING, W. McK., Harrington, Del.	(WU)	(KA)
FOOKS, H. C., Preston, Md.—Major	(WS)	(DD)
FREELAND, G. C. Westville, Conn.—Capt.	(D)	(M)
GOLDEN, ABE, Lancaster, Penn.	(KA)	(MA)
GOODMAN, J. W., Liberty, Mo.—Corp.	(WU)	(DW)
GREEN, O., Canton, Ga.—Sgt.	(RD)	(KA)
HARP, P. R., Haleyville, Ala.	(DD)	(DW)
HICKS, J. H., Whitecliff, Ark.—Sergt.	(RD)	(KA)
HUNT, R. W., Temple, Okla.—Wagn.	(DW)	(KA)
IRWIN, CLARENCE, Rock Island, Ill.—Sergt.	(KA)	(MA)
JONES, J. B., Roona, Texas	(KA)	(MA)
KAYSSER, C. L., Seattle, Wash.	(DD)	(DW)
KLIPP, A. L., Frederic, Wis.	(WU)	(KA)
KULLMAN, O. C., Sweden	(KA)	(MA)
LUCISANO, VINCENZO, Italy	(KA)	(MA)
McHUGH, K. L., Milwaukee, Wis.	(KA)	(MA)
McGRAW, W. L., Prairie, Miss.	(KA)	(MA)
MORRISON, R. W., Joplin, Mo.	(KA)	(MA)
McGUIRE, F. A., Dorchester, Mass.	(WL)	(KA)
McDOWELL, THOMAS, Talbotton, Ga.—Lt.	(RD)	(DD)
McMAHON, T. J., Newport, Tex.	(DD)	(DW)
NULL, CHARLES, Muldoon, Tex.	(WU)	(KA)
O'NEIL, GILBERT W., Gloucester, Mass.—Sgt.	(WS)	(DD)
PARILA, EMIL, West Allis, Wis.	(WU)	(KA)
PARRISH, G. L. D., Angola, Ind.	(KA)	(MA)
PATTERSON, W. A., Bluford, Ill.	(KA)	(MA)
PETERSON, A., Kenesaw, Neb.	(KA)	(MA)
PLUNK, E. N., Crumps, Tenn.	(WL)	(KA)
RHINELANDER, PHILIP N., Germantown, Penn.—Lt.	(D)	(M)
SHREINER, G., Milwaukee, Wis.	(KA)	(MA)
SCOTT, W. H., Lincoln, Neb.	(WS)	(DD)
SHUMAN, L. B., Sparta, N.J.—Sgt.	(RD)	(KA)
SMITH, J., Philadelphia, Penn.	(KA)	(MA)
SNYDER, J. H., Mineral Pt., Wis.	(WS)	(DD)

	Now Rep'd.	Prev. Rep'd.
STEHLIN, J. J. St. Louis, Mo.—Corp	(KA)	(MA)
STEPHENSON, W. B., San Francisco, Cal.—Lt.	(D)	(MA)
STEVENS, ALBERT, Levanna, Ohio—Sgt.	(RD)	(KA)
STONE, V. J., Paterson, N. J.	(WU)	(KA)
SYRSYN, JOSES, Russia	(KA)	(MA)
TARALLO, J., Lawrence, Mass.	(D)	(MA)
TIMMINS, E. C., Shenandoah, Penn.	(KA)	(MA)
WELCH, D. T., Wheatland, Cal.	(WS)	(DD)
WALKER, T. P., Guntersville, Ala.	(DD)	(DW)
WATERS, T. J., Providence, R.I.	(D)	(MA)
WIDEMAN, T., Greenwood, S. C.	(WS)	(DD)
WILLIAMS, P. N., Coker, Ala.	(WS)	(DD)
WYNNE, P. J., Ireland—Sgt.	(RD)	(KA)
ZANER, SAM, Anniston, Ala.—Corp.	(RD)	(DW)

DROP BRECKINRIDGE CHARGE

Court Confirms Dismissal of Indictment Asked by Swann.

Judge Rosalsky, in General Sessions, yesterday confirmed the dismissal of the indictment against ex-Assistant District Attorney Lucien S. Breckinridge, who was charged a year ago with bribery in connection with the garment workers' strike. The motion to quash the indictment came from District Attorney Swann.

Judge Swann declared that the indictment came about principally through the testimony of Arthur Lewis Wilson, who testified that he had given Breckinridge $500 as a bribe. Wilson later altered his evidence by saying that he had passed the money to Mr. Breckinridge simply for safe keeping. Mr. Swann also added that Wilson, whose whereabouts are unknown, had changed his testimony in other respects.

There Is Plenty of
OLD BUSHMILLS
ALL MALT IMPORTED
WHISKEY
If your dealer can't supply you, telephone us.
ALEXD SHAW & CO NY
12 Stone St., New York
Tel. No. 8070 Bowling Green

EXPORT.
A COMPETENT EXPORT MANAGER, WITH VERY SUCCESSFUL RECORD ABROAD, IS OPEN TO OFFERS FROM MANUFACTURERS, OR OTHERS, REQUIRING AN EXPORT ORGANIZER AND EXECUTIVE, EXPERIENCED IN HANDLING BUSINESS OF ASSOCIATED CONCERNS IN SAME OR DIFFERENT LINES. INTERVIEW BY APPOINTMENT WILL BE ARRANGED WITH CONCERNS OF RECOGNIZED STANDING ONLY. A 800 TIMES ANNEX.

BAKER SENDS GREETING TO ALL OUR SOLDIERS

Praises the Army and Counsels Patience as Demobilization Is Being Hastened.

Special to The New York Times.

WASHINGTON, Dec. 31.—Secretary Baker has sent to every army post a New Year's Day greeting which is to be read to soldiers tomorrow. In it he praises the work of the army, asserts that the process of demobilization is moving swiftly, "in order and according to plan," but counsels patience because "everything cannot be done at once."

Montevideo Strike Averted.

MONTEVIDEO, Uruguay, Dec. 30.—As a result of precautions taken by the military authorities the effort by Maximalist agitators to inaugurate a general strike here have been abandoned, according to the papers.

TO GET JOBS FOR SOLDIERS.

Employment Bureau to be Opened in Hall of Records.

It was announced yesterday for Rodman Wanamaker and Daniel G. Reid, of the Mayor's Committee of Welcome to Homecoming Troops, that arrangements had been completed with the United States Employment Service and the Atlantic Coast Shipbuilders' Association to establish an employment bureau for soldiers in the Hall of Records. The agency is to be called the Centralized Direction Bureau. Its office will be in Room 309, Hall of Records.

The announcement said expert labor managers would be in the agency and that men would be hired immediately if they filled the requirements of the shipyards. Others may go to schools in the shipyards if they wish to become shipbuilders, it was announced, although they will receive pay for their time spent there. In Room 616, of the Hall of Records, applicants for clerical jobs will be interviewed, and in Room 615 a bureau is open for the recruiting of men for the merchant marine, the navy, and the marines.

$600,000,000 WHEAT FUND.

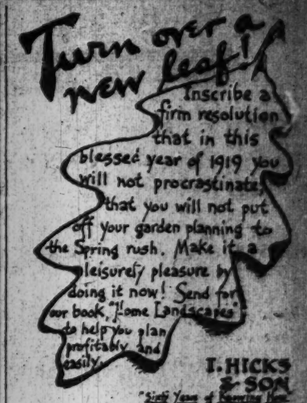
Bill Framed to Provide Guarantee Price for 1919 Crop.

WASHINGTON, Dec. 31.—Chairman Lever of the House Agriculture Committee announced tonight, after a conference with Secretary Houston, that legislation to insure the maintenance of the Government wheat guarantee price for the 1919 crop was being drafted by the Department of Agriculture and that he would introduce it in Congress within a few days.

Mr. Lever said the legislation would authorize the President to continue operation of the Food Administration's grain corporation or create a new agency for buying, selling, and storing the 1919 crop. A revolving fund of $800,000,000 for the use of the corporation also would be provided.

"The Government," Mr. Lever said, "will buy all of the 1919 crop and sell it at the world price, whatever that may be." He added that the Government might lose a large sum by maintaining the price, but that it was necessary to keep faith with the farmer.

JOHN FORSYTHE & SONS
THE WAIST HOUSE
3 West 42d Street
JANUARY SALE
WASH WAISTS
AT $2.25
BEGINNING TOMORROW (Thursday)
Telephone Vanderbilt 2218-2219


Turn over a new leaf!
Inscribe a firm resolution that in this blessed year of 1919 you will not procrastinate; that you will not put off your garden planning to the Spring rush. Make it a leisure[ly] pleasure by doing it now! Send for our book "Home Landscapes" to help you plan profitably and easily.
T. HICKS & SON
"Sixty Years of Growing Here"
WESTBURY (Post 63) L. I.

Brooklyn, New Jersey and Long Island Customers Direct to GIMBELS via Tubes and Subways

Store Closed All Day Today, New Year's.

Gimbel Brothers
32nd ST. - BROADWAY - 33rd ST.

Sale Begins Tomorrow, Thursday, at 9 A. M.

Gimbels Have Made a Most Remarkable Purchase of 2249 Men's Winter Overcoats

Which Will Be Placed On Sale Beginning at 9 o'clock Tomorrow Morning at Prices We Did Not Dream Possible

A Fifth Avenue clothing manufacturer was obliged to reduce his big stocks quickly, due to readjustment conditions brought on by the war.

Knowing Gimbels extraordinarily large output facilities and Gimbels initiative in handling events of this magnitude, the whole stock was offered to us at a price too good to overlook.

Mostly Warm Ulsters and Stylish Skirted Overcoats

If this entire stock wasn't made up of stylish new coats, right up to the present day fashion demands and in every way desirable, we wouldn't have touched the purchase at all.

But they are. The styles are splendid—a few being pictured. The tailoring is good; the materials are good; the little details are good; the colorings and effects are just what men and young men want right now.

There Are 2249 Overcoats in this Extraordinary Purchase in 4 Lots:

950 Overcoats at **$13.50**

These are the sportive skirted models with double breasted self collar or ulster collar. Then there are double breasted ulsters and the effective ulsterette—the short, trim, ulster.

149 Overcoats at **$16.75**

A small group, but a good one, made up of double breasted ulsters and ulsterettes. Belted and plain models. Particular attention is called to the way these coats are tailored.

700 Overcoats at **$22.50**

This group consists mainly of those much liked, dressy, double breasted skirted models, with velvet collars. Then there are regulation ulsters and a number of ulsterettes.

450 Overcoats at **$27.50**

Another group of double breasted skirted models, with either velvet or ulster collars. Also double breasted regulation models and the popular ulsterettes. A very exceptional group.

210 Gimbels Own OVERCOATS **$42.50**

We have taken 210 of our own coats, a group of odds and ends, sample coats used for show purposes and others. Each is a high class coat or ulster and the man who wants something ultra at a price would do well to look in on these.

MEN'S SUITS—An Added Feature **$25.00**

A choice group of suits added as a side issue. Men's and young men's business suits, some snappy models; 1, 2, and 3 button models. Flap Pockets or conservatives. Slash pockets for live wires. Skirted models, etc. Mostly dark shades of grey, brown, green and fancy mixtures. Sizes 34 to 46.

Men's Trench Coats of Moleskin Fabric

$25.00 Belted model all around. Suitable for military or civilian wear. All sizes. Distinctly military style.

All Pieced Raccoon Fur Overcoats

The Ideal Automobile Coat

Only 60 of these, but they will go fast to men who drive in cold weather and want a fur coat that will stand the "Gaff." **$21.75**

GIMBELS—MEN'S CLOTHING SECTION—Fourth Floor

SCENT NATION-WIDE TERRORIST PLOT

Philadelphia Police Believe Bomb Outrages Are Forerunner of Other Crimes.

HOLD A SOCIALIST LEADER

Federal Authorities Interested in the Investigation—Homes of Officials Are Guarded Here.

Special to The New York Times.

PHILADELPHIA, Dec. 31.—The bomb outrages last night that destroyed the homes of Justice Robert Van Moschzisker of the Pennsylvania Supreme Court, William B. Mills, acting Superintendent of Police, and Ernest T. Trigg, President of the Chamber of Commerce, are the start of terrorist plots planned to reach from one end of the country to the other, according to the belief of the police of this city.

Working on this theory, the police have taken into custody Edward Moore, said to be an avowed anarchist, member of the Revolutionary Labor Party, and leader in past demonstrations against law and order. No formal charge has been preferred against him.

Hundreds of detectives and Federal agents were sent out to round up every man known to be identified with these clans of terror. They are to be questioned, and if they cannot give a satisfactory account of their movements on Monday night, they will be arrested. More than 2,000 names of men known to have expressed Bolshevist or I. W. W. sentiments have been compiled during the war by various agencies, and these are available.

Captain Mills, in charge of the investigation, made this statement today, after he had ordered the immediate arrest of nine men and a woman, said to be members of two revolutionary groups, with two separate headquarters in this city. One of these bodies is comprised of followers of Lenine and Trotzky, while the other is disguised as the Revolutionary Labor Party, but is affiliated with the I. W. W. and other terrorist organizations.

Startling developments followed in rapid succession in today's investigation. The police learned that this city had been the rallying point for thousands of the revolutionaries, who have been affiliated with at least three separate terrorist groups.

Through the knowledge possessed by a member of the Naval Intelligence Bureau, who has been enrolled as a member of the I. W. W. for months, the police not long ago were able to frustrate a plot against Charles M. Schwab and E. T. Stotesbury.

It has been learned, according to the police, that the terrorists who placed the bombs last night had contemplated a reign of terror that meant the general destruction of public buildings and the homes of many wealthy men and influential officials.

"This is a part of the plot which the Bolsheviki are starting on a nation-wide scale," said Captain Mills. "I think they started in Philadelphia, and that outbreaks may be expected any day and in any part of the country. This has no connection with any Mooney movements, or German propaganda, or anything of that sort, but is I. W. W. or Bolsheviki outrages, pure and simple."

As a result of the plot there were many extraordinary precautions taken tonight to safeguard property and protect certain influential citizens who might be a target for the revolutionaries. The Home Defense Reserve was called into service, while the police and Detective Bureaus had every man in readiness. The homes of the rich and the city officials were picketed, while detectives went into every known haunt of suspected revolutionaries to keep watch on their movements and activities.

Captain Mills said that from lists he had had prepared long ago there were thousands of members of these terrorist organizations in this city, but he did not believe more than a hundred persons were directly concerned in the bomb plots. He said that from his investigation he was satisfied that the bombs were laid at almost the same time and that three groups of Reds had taken a hand in placing them.

The police believe that they have virtually located the place where the bombs were constructed. It is on Reed Street, near Fifth. A woman is believed to have acted as messenger when the terrorist chiefs wished to communicate with one another.

SEES STEEL TRADE DECLINE

Iron Age Predicts Further Slowing Down in Some Lines.

Fresh evidences of a falling off in steel trade activity are becoming apparent, according to The Iron Age, which predicts that in some lines there is likely to be a further slowing down. Rollings for the first quarter of the year, it is believed, will be only about 75 per cent. of capacity. With relation to prices this publication says:

In every quarter the question of the readjustment of contracts to the lower prices adopted two weeks ago by leading sellers is uppermost. Pig iron producers set out to hold to the old prices, but in the last week the calls upon them for the revision of contracts have grown in numbers and in urgency. Some furnace companies seem inclined to yield, while others strenuously insist that contracts be carried out as written. The falling off of foundry operations is a factor to which more consideration is being given, however, and the adoption of the lower basis for pig iron has found more favor than was indicated a week ago.

That some blast furnaces will not long operate with $3 taken from their market price is evident, and the readjustments in finished material will likewise impose some hard choices on high cost mills which must buy their raw materials in the market.

Pittsburgh reports skepticism among consumers as to the continued maintenance of the new prices as minimum, the situation in that respect turning on the rate at which hand-to-mouth domestic buying develops and on the willingness of foreign buyers to take hold at this level.

American Squadron at Rio Janeiro.

RIO JANEIRO, Dec. 31.—The American cruisers Tacoma, Cleveland, and Denver arrived here yesterday from St. Thomas. They will take the place of the cruisers under Admiral Caperton, which have been patrolling the Southern Atlantic.

Amends Export Conservation List.

Special to The New York Times.

WASHINGTON, Dec. 31.—The War Trade Board has announced the following removals from the export conservation list, effective Jan. 4: Apples, dried; beef drippings, corn grits, garden seed, mammoth cloverseed; peaches, dried; peas and seed; prunes, dried; sugar beet seed, vegetables seeds.

Marshall Presides Over Cabinet.

WASHINGTON, Dec. 31.—A Cabinet meeting was attended today by all the members except Secretary Wilson, who was detained by illness in his family. Vice President Marshall presided. It was the first meeting attended by the new Secretary of the Treasury, Carter Glass.

Stern Brothers

West Forty-second Street (*Between Fifth and Sixth Avenues*) West Forty-third Street

The January Sale of WOMEN'S UNDERGARMENTS

Continues To-morrow on the Second Floor

Large, fortunate purchases—many consummated months ago at most favorable prices—enable us to provide most extraordinary values:

Nainsook Night Gowns,	$1.10 to 2.75	Nainsook Drawers, - -	78c to 1.65
Envelope Chemises, - -	98c to 2.65	Nainsook Corset Covers,	75c to 1.69
Nainsook Combinations,	1.25 to 2.85	Cambric Top Petticoats,	95c to 2.50
Plain Chemises, - - -	93c to 2.25	Nainsook Bloomers, - -	85c to 1.45

Women's Crepe de Chine Night Gowns at $3.75, 4.50 to 6.75

Tailored and lace-trimmed models; remarkably low priced.

Women's Crepe de Chine Envelope Chemises at $1.95 to 3.95	Women's Crepe de Chine Bloomers at $2.50 to 3.90	Women's Washable Satin Underbodices at $1.25 to 1.95

Women's Philippine Gowns and Envelope Chemises

Hand-made; all elaborately hand-embroidered; regularly sold for $4.50 to 5.95 each, . . at **$2.75**

Annual Sale of High Grade Corsets

Continues to offer the most desirable models and materials, at most substantial price concessions.

Lily of France Corsets

Mercerized and Silk Broche; Empire top, topless, low top, also broad elastic top; in pink; ALL SIZES,

at $3.35

Regularly sold up to $6.00

Lily of France CORSETS

Of Mercerized and Silk Broche; topless, low and medium bust; elaborately trimmed; two or three sets of garters; white or pink; in ALL SIZES,

at $3.95

Regularly sold up to $8.50

Reliable Corsets

Of Cotton and Mercerized Broche in flesh; also of White Coutil in wanted models; ALL SIZES,

at $2.45

Regularly sold at $3.50

HOUSEKEEPING LINENS

Below Present Wholesale Cost During January

Irish Linen Weft Table Cloths

Full bleached, at these attractive prices:

$2.25, 3.50 and 4.25

Irish Linen Weft Napkins, dozen - - **$4.25 and 5.25**

Irish Pure Linen Satin Damask Table Cloths

Full bleached, heavy weight,

Special ***$3.50***

Napkins to match, 22 by 22 inches, doz. ***$5.75***

Irish Pure Linen Table Cloths

full bleached, heavy weight, round and square designs,

at $6.50, 8.25 and 9.75

Napkins to match, dozen - - **$8.25 and 9.00**

Irish Linen Satin Double Damask Table Cloths and Napkins

Full bleached, handsome circular designs, heavy weight,

CLOTHS, 2 by 2 yards, - - - - -	at	$7.50	NAPKINS, 22 by 22 inches, - -	doz.	$6.75
" 2 by 2½ yards, - - - -	"	$8.95	" 24 by 24 inches, - -	"	$8.50
" 2 by 3 yards, - - - - -	"	11.50	" 26 by 26 inches, - -	"	$9.75

Irish All Linen Satin Damask

Full bleached, handsome designs

at $1.65 yd.

Dimity Bedspreads, hemmed **$2.25, 2.50 and 2.95**

Crochet Bedspread, hemmed **$1.95, 2.25 and 2.50**

Satin Finish Bedspreads, **$3.95, 4.95 and 5.75**

Irish All Linen Huck Towels

Hemmed,

at $5.90 doz.

Irish All Linen Huck Towels

Hemstitched; very soft and absorbent,

at $5.90, 6.75 and 7.75 doz.

Huck Towels, hemmed, doz. **2.95, 4.75, 5.90**

Turkish Bath Towels, hemmed, dz. **5.40, 6.50**

Mosaic Tea Napkins

Hand embroidered, hemst'd, assorted corner designs,

at $6.50 doz.

Irish Linen Sheets, hemst'd, pr. **9.85, 12.00**

Irish Linen Pillow Cases, " " **$2.50, 2.95**

Annual Clearance Sale of Women's SUITS AND DRESSES

Commences To-morrow, with extraordinary REDUCTIONS FROM REGULAR PRICES

Women's Tailored Suits

Made of serge, wool velour, silvertone, velveteen and duvet de laine; in plain tailored or fur-trimmed models,

Formerly from $35.00 to 185.00

at $19.75, 25,00, 39.50 to 95.00

Women's Attractive Dresses

Suitable for all occasions, made of velveteen, jersey, serge, satin, crepe de Chine, tricotine and charmeuse,

Formerly from $29.50 to 110.00

at $15.00, 24.50, 35.00 to 79.50

Other High Cost Garments at proportionate reductions

Continuing, To-morrow, the Sale of WOMEN'S BLOUSES

At Striking Price Advantages

New Model Blouses

Of Madras, Batiste, Voile and Dimity, some with Philippine hand embroidery — tailored and dressy models with high or low collars,

Special **$2.15**

Voile & Batiste Blouses

New, well-made models finished with narrow tucking and yoke backs; several new collar and cuff treatments,

Special **$3.95**

Advance Spring Blouse Styles

In Fine Voile and Batiste, some effectively trimmed with colored handkerchiefs; others with rose or blue batiste. Several styles are all white; . . . . . SPECIAL **$4.85**

WOMEN'S ULTRA SMART FUR TRIMMED COATS

A fortunate purchase enables us to offer models regularly sold for $85.00

at $49.75

Unusually striking garments, made of such favored high class materials as Crystal Cloth, Duvet de Laine and Crystal Cord; with shawl collars and deep cuffs of beaver nutria, Hudson seal (dyed muskrat) and natural raccoon; silk linings and warm interlinings.

Women's Winter Coats

Regularly sold up to $57.50

at $25.00

Fashioned in wool velour coating, duvet de laine and other fashionable materials; handsomely silk lined and interlined.

YANKEES WILL TAKE SPRING TRAINING IN FLORIDA AND GIANTS ARE LIKELY TO DO THE SAME

YANKEES TO TRAIN AT FLORIDA RESORT

New York Americans Will Go South with Manager Huggins About March 25.

GIANTS MAY DO LIKEWISE

Manager McGraw Decides Texas Is Too Far Away and May Select Peninsula State Also.

The Yankees will go to Florida to train next Spring and yesterday Secretary Harry Sparrow gave up the option on the training plant at Macon, Ga., where the Yanks have trained for several seasons. Manager Miller Huggins thinks that the Florida climate is ideal for conditioning the baseball players and the chances for hot, dry, weather are more favorable than at any other place in the South.

The Yanks will not go as far south as Daytona or Miami but will train at some resort in the northern part of the State. Huggins plans to take his squad south about March 25 and will remain in the training camp about three weeks, taking a week for the homeward trip. Although for the last two seasons the Yanks have made the trip north on an exhibition tour with the Boston Braves, no such arrangement has been made this year, because the Braves have not yet announced their Spring plans.

While the Giants have not yet announced that they will not go to Texas to train, it is pretty certain that Marlin Springs will be passed up next Spring, and it would not be surprising to see the Giants at one of the Florida resorts. The training trips at Marlin Springs have been costly, and the prohibitive railroad rates make such a long trip undesirable. It would not be surprising if the Yanks and the Giants teamed up in several exhibition games in the South next Spring.

Manager McGraw is confident that Davey Robertson will return to the Giants next Spring, and, with this hard hitter back in the fold, the batting strength of the club will be greatly strengthened. With Burns, Kauff, and Ross Young in the outfield, it is not improbable that Robertson may be groomed as a first baseman. Walter Holke's hitting fell off badly last season, and if Robertson shows the necessary talent at covering first base he may be given the assignment. Robertson started out as a pitcher but McGraw developed him into one of the best outfielders of the game. It is not at all unlikely that under McGraw's coaching Davey would be able to cover first to the queen's taste.

When the major leagues hold their joint meeting here on Jan. 16, Charles Comiskey, owner of the Chicago White Sox, will lead the opposition to exhibition games between major league clubs before the regular season opens, late in April. Charles H. Ebbets, President of the Brooklyn club, is in favor of playing several exhibition games before the opening of the season as part of the training season. It is suggested that these games be played on the home parks instead of in the South, as in past seasons.

Comiskey and other club owners, however, say that exhibition games between major league clubs tend to take the edge off the opening of the championship season.

Comiskey is planning to take the White Sox to Panama in 1920 on a training trip. The weather conditions in the Canal belt are said to be ideal for training purposes, and baseball is a popular sport there. W. Jennings Price, American Minister at Panama, has wired an invitation to Comiskey as follows: "Would like the White Sox to come here for training trip. We assure competition and every consideration and accomodation."

The President of Panama has also wired an invitation to the White Sox as follows: "Panama extends a welcome to you and your White Sox and I hope you will bring your organization here." The White Sox have had the most varied training experience of any club in baseball. Several years ago Comiskey took his club to Mexico City on its training trip.

The latest candidate for President of the International League is Bill Clymer, manager of the Louisville club of the American Association last season. Clymer has had a wide experience in baseball and has played in numerous minor leagues and has won many pennants. Jack Dunn of Baltimore is backing Dave Fultz for the presidency, and claims that six clubs are already pledged for the former head of the Players' Fraternity, who is now in the air service at Mineola.

Old Cactus Cravath, the veteran slugger who led the National League in home runs last season, is reported to have been released by the Phillies to the Minneapolis club of the American Association. This is another step in the job of house cleaning which President William F. Baker is making in the Quaker organization. When Pat Moran was released as manager, it was [illegible] that both Cravath and Luderus were slated to go. Baker, with [illegible]mbs as manager, means to [illegible] the club with new material.

I.-A. A. C. TO COMPETE AGAIN

Winged Fist Club Angling for Pores and Kyronen.

Willie Pores, national five and ten [illegible] running champion, and Villar Kyronen, the sturdy little Finnish runner, who finished second to Pores in the ten-mile chase, may soon be competing under the Winged Fist of the Irish-American A. C. This was indicated yesterday when it developed that officials of the Irish-American A. C. are planning a return to athletic activity after voluntary idleness throughout the length of time the country was at war.

Both runners are now free agents. Kyronen recently severed his connection with the Millrose A. A. Under the rules of the A. A. U. he must compete as an "unattached" athlete for a period of one year before he is eligible to represent another organization in open competition. This would preclude any possibility of Kyronen representing the Winged Fistites until late next December. There is nothing, however, to prevent his joining the Irish-American A. C.

Patrick J. Conway, President of the Irish-American A. C., declared yesterday that the club would immediately commence a campaign to renew its athletic activities. Every effort is to be made to regain for the club the position it enjoyed in the athletic world before this country entered the war. Many of the organization's star athletes, who in the past years have gained championship titles while wearing the Winged Fist emblem, have recently been in communication with the club officials. The majority of them have declared their intention of returning to the organization.

LEONARD IN QUAKER RING.

Lightweight Champion Boxes Doyle Today in Philadelphia.

Benny Leonard, world's lightweight champion, will give Philadelphia boxing followers an exhibition of his ability this afternoon. The title holder is scheduled to box Paul Doyle, a former New Yorker, who is making his home in New Haven. The contest will be held at the Olympia A. A. and will be for six rounds.

Faron, Veteran Oarsman, Dead.

Thomas Faron, who half a century ago was stroke of the famous Vesper four which carried off practically all the rowing honors in this part of the State in those days and who afterwards coached Columbia University's four, died at his home in Yonkers yesterday. He was 77 years of age.

GLEASON IN ROWLAND'S JOB.

Former Coach of White Sox Promoted to Manager.

CHICAGO, Dec. 31.—William (Kid) Gleason tonight was named manager of the Chicago baseball club of the American League by President Charles A. Comiskey.

Gleason, who succeeds Clarence Rowland, is a veteran who started his career in Scranton, Penn., in 1887. He has been coach and assistant manager of the Chicago club.

The new manager, who is 53 years old, started his baseball career in 1887 as a pitcher with the Scranton (Penn.) club, and later developed into a star second baseman. He was a member of the famous Baltimore Orioles from 1893 to 1895 and played with the New York Giants from 1896 to 1900. He ended his career as a player with the Philadelphia Nationals in 1907.

While President Comiskey declined tonight to give his reasons for the change it was said he felt that Rowland had lost his hold over the players. "Rowland has understood his position for some time and any discussion on that point must come from him," said President Comiskey. "I have nothing but the best wishes for him and hope that his future efforts will meet with success.

"My selection of Gleason is my best judgment, and I trust that his efforts and results will vindicate his appointment. I have evidence enough and it is apparent to me that the loyal patrons of the White Sox desired a change in managers, and I have exercised the prerogative that I considered mine and made the change."

SAYS HENDRICKS CAN GO.

Rickey Is Willing to Release the Cardinal Manager.

ST. LOUIS, Dec. 31.—Jack Hendricks, who is under contract to manage the St. Louis Nationals next season, will not be forced to fulfill his contractual obligations if he desires to leave the team, according to an opinion expressed by Major Branch Rickey, President of the club, who is home today from France.

It has been stated recently that Hendricks might return to the Indianapolis Club of the American Association, which he managed for a number of years, if he could obtain a release from his contract with the St. Louis team.

Major Rickey, who is in the Chemical Warfare Service, said he did not care to discuss conditions of the ball club until after he was released from the army. However, he said, he would retain the position as President of the organization.

TONEY GETS JAIL SENTENCE.

Giants' Pitcher Is Punished at Nashville Under Mann Act.

NASHVILLE, Tenn., Dec. 1.—Fred Toney, pitcher of the New York Nationals, was given a four months' jail sentence today after pleading guilty in Federal Court here to violation of the Mann Act.

Toney will be tried tomorrow on charges of attempting to evade the draft law, the first hearing having resulted in a mistrial several months ago.

BOXER DIES OF INJURIES.

Bout with Frankie Britt Results in "Terry McGovern's" Death.

BOSTON, Dec. 31.—"Terry McGovern" of Philadelphia, who was injured in a match last night with Frankie Britt of New Bedford, died at the City Hospital today. He was felled by his opponent in the sixth round. Britt was arrested early today at his home in New Bedford, and was brought to this city for arraignment.

"Young Britt," whose real name is Frank Pacheco, is 23 years of age, and has been a professional boxer for the last six years. Last night's match was the twenty-eighth in which he had participated during 1918. He was credited with the New England featherweight championship on Aug. 25, 1916, when he defeated Al Delmont in this city.

Britt was taken to the Back Bay Police Station, where he was formally charged with manslaughter. Bail was fixed at $2,000. The police announced that he would be arraigned on Thursday.

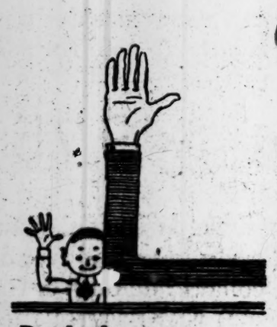
Dr. Timothy Leary, the medical examiner, after an examination of McGovern's body, said that death was due to a hemorrhage of the head, and that there were no indications of a fractured skull and no bruises on the head.

VETERAN PLAYER REPORTS.

Alexander Latest Addition to Columbia Basket Ball Team.

N. W. Alexander, a veteran of two of Columbia's pre-war basket ball teams, reported for practice on the gymnasium floor yesterday and augmented the squad which Fred Dawson is whipping into condition for the Intercollegiate League tournament to be played beginning Jan. 25. Alexander's presence on the squad brings the number of experienced players to four, the others being Lateur, Farrell, and Weinstein.

Dawson will not select a team until after the university opens next week. It is expected that there will be another increase in the number of experienced players and he is unwilling to settle upon a lineup now only to be forced to change it in a week or less.



Resolved:

(1) To go right on with our chemical test for all-wool.

(2) With our sun test for fast color.

(3) With our high standard of tailoring.

(4) With your *money-back* any old time, if you want it.

Closed To-day.

ROGERS PEET COMPANY

Broadway at 13th St. | "The Four Corners" | Broadway at 34th St.

Broadway at Warren | | Fifth Ave. at 41st St.

ATHLETIC REVIVAL BEGINS AT HARVARD

Crimson Takes Initiative in Restoring College Sports to Normal Basis.

Harvard will take the lead in bringing collegiate sports back to their normal conditions. At Cambridge they have the coaches, the equipment, and the students, so little remains but to set the machinery in motion. Bill Haines, the crew coach; Pooch Donovan, the track instructor, and Hugh Duffy, the baseball coach, have already made plans to start activities in their repective branches of sport.

With Harvard taking the initiative, athletic activities at Yale and Princeton will also get under way with the new term. At the meeting in this city last week between Dean Le Baron R. Briggs of Harvard, Professor Robert N. Corwin of Yale, and Dean Howard McClenahan of Princeton, views of the respective stands of these three universities regarding the resumption of sports were exchanged. It is believed that the colleges will act as one, and that a tacit agreement was made regarding their triangular relationship. The conclusion which this committee of three arrived at will be reported back to the universities and will begin to bear fruit in a short time. Nothing was done about the football situation, as that subject will be taken up later.

Crew candidates reported to Coach Haines yesterday, and a number of experienced oarsmen, besides several new men, reported. Coach Haines says: "College rowing should prove one of the most prosperous of sports the coming year, prosperous in the sense that many more men will come out for the crews than for a number of seasons past. I expect to see more racing this Spring, more competition than has been the custom. This should hold true especially of regattas like the invitation events we hold at Harvard. On the other side, I am told, rowing is also looking up. My brother-in-law recently wrote that the prospects for a Henley regatta this Summer are promising."

Harvard's attitude is believed to indicate that there will be dual regattas with Yale, Princeton, Cornell, Pennsylvania, and perhaps other crews. Of course, for the coming season, at least, it will be necessary to curtail expenses as much as possible, for the athletic treasuries at all the colleges are pretty well depleted.

Pooch Donovan, the Crimson track coach, says: "College track sports should take on a new lease of life, whether it will be the aim of colleges to go in for mass competition or not. The sport has not been anything like itself the last two years, but with the return of thousands of young men to their respective institutions they will want to see and take part in track and field athletics. Harvard undoubtedly will go on as before the war, and should, as I have already said, be able to interest a greater number of men in intercollegiate competition."

In relation to the college baseball situation, Hugh Duffy, the Harvard baseball coach, says: "I believe that the college game will be even better than it was before the war. I think all the students who want to play ball under skilled teachers should be allowed to do so. The game teaches courage, discipline, and initiative, qualities which helped the United States and the Allies to win the war."

WALKER IS WINNER IN PINEHURST GOLF

Interscholastic Champion Advances to Semi-Final Round by Defeating Thompson.

Special to The New York Times.

PINEHURST, N. C., Dec. 31.—The midwinter tournament was brought to the semi-final stage at Pinehurst today by the playing of the second match round in all divisions on the championship course.

Arthur L. Walker, Jr., the interscholastic champion and winner of the qualifying medal, came through as expected against Justice M. Thompson, but encountered considerable difficulty in the course of the proceedings. Thompson went to the turn in 40. The medalist was 42 and 1 down at that stage of the game, but overhauled his opponent and finally won by 3 and 1, playing the last nine holes in 37 and finishing in 79 to Thompson's 81.

F. H. Danforth of North Fork will oppose Walker in the semi-finals. Danforth came through today at the expense of John H. Clapp of Chevy Chase, whom the North Fork player defeated 2 and 1.

The survivors in the lower frame were W. E. Truesdell, the senior champion, and Donald Parson of Youngstown. Truesdale went out in 38 against Lieutenant C. Van Clief of Richmond County, and was 2 up at the turn. Coming in, Truesdell finished in 41 for a 79, and won by 5 and 3. Donald Parson came through by defeating F. T. Keating of Spring Lake 4 and 2.

The summaries:

First Sixteen.—F. H. Danforth, North Fork, beat John H. Clapp, Chevy Chase, 2 and 1; A. L. Walker, Jr., Richmond County, beat J. M. Thompson, Spring Haven, 3 and 1; W. E. Truesdell, Garden City, beat Lieutenant C. Van Clief, Richmond County, 5 and 3; Donald Parson, Chevy Chase, beat F. T. Keating, Spring Lake, 4 and 2.

Beaten Eight.—C. F. Lancaster, Brae Burn, beat C. L. Becker, Philadelphia, 2 and 1; Captain A. T. Roberts, Detroit, beat J. T. Bishop, Chevy Chase, 6 and 5; H. C. Wellborn, Woodland, beat J. D. Chapman, Greenwich, 4 and 3; J. D. Armstrong, Buffalo, beat W. C. Van Clief, Richmond County, 3 and 1.

FAST WALKERS IN MATCH.

Remer and Renz Will Meet at Seventy-first Regiment Games.

Dick Remer of the New York A. C., national walking champion, and Eddie Renz, a clubmate and former national title holder, will clash in a race at one mile at the games of the 71st Regiment to be held Jan. 17. These two prominent pedestrians will start from scratch. In the recent New York A. C. games Remer defeated his younger rival. William Fertig and A. J. Jungbluth have also entered for the race. They will start with handicap allowances.

Pat McDonald, former champion at putting the shot, will compete from scratch at his specialty. Opposed to him will be Teddy Matsukes, veteran of the 71st Regiment; John Torocco, Jack Lichtman, Clark House A. A., and J. H. Seakamp, a former member of the Pelham Bay N. T. S. athletic team.

In a 1,000-yard handicap race Jack Sellers of the New York A. C. will start from scratch against Arthur Wilson, New York A. C.; Barney Lichtman, Pastime A. C.; Charles P. Corr, Paulist A. C., and a number of other local runners.

BILLIARD MATCH FOR LOW.

Defeats Steinbugler in Tournament at Broadway Academy.

John Low defeated C. Steinbugler last night in the continuation of the metropolitan Class C 18.2 balkline billiard championship at the Broadway Academy by a score of 150 to 99 in forty innings. Low returned an average of 3 20-40 and had a high run of 17. Steinbugler registered the highest run of the game, a cluster of 10, which he gathered in the twenty-seventh inning. He had an average of 2 19-40.

This was Low's third victory in the tournament. He displayed excellent form and held the lead throughout. His work was more consistent than it was spectacular, and there was no unusually high cluster. Instead there were a number of substantial runs which enabled Low to maintain a safe margin on his rival during the entire game.

As a result of this success Low now has an opportunity to take second prize.

COLUMBIA'S GRIDIRON DATES

Blue and White Angling for Game with Brown.

With Dartmouth virtually eliminated from Columbia's football schedule for next season, it is not known what plans the Columbia authorities have for filling the last date in the season. Syracuse, it is said is out of the question, and there has been talk of inviting either Cornell or Brown to come to New York on that day.

Cornell, however, is barred by the restrictions imposed by the Faculty when the game was re-established in 1915, so that Brown would apparently be the only eleven available for a big game unless the Faculty should waive the restriction and permit a game with Cornell.

Other games on the list, it is said, will be about the same as in the past, and the teams played will include Williams, Amherst, New York University, Stevens, Union and probably Wesleyan.

James McCreery & Co.

5th Avenue *34th Street*

The Greatest Overcoat Sale

we have ever held

Will Commence Thursday, January 2nd

2,500 WINTER OVERCOATS

For Men and Young Men

$24.50

regularly 30.00, 35.00, 37.50, 40.00 and 45.00

$35.00

regularly 48.00, 50.00, 55.00, 60.00 and 65.00

These Winter Overcoats are the products of a foremost manufacturing tailor of high-grade garments. Models include **Storm Ulsters, Town Ulsters, Ulsterettes, Chesterfields, Slip-ons, Single and Double Breasted Form-Fitting Dress Overcoats**; in fact, almost every kind of Winter Overcoat imaginable in the vast assortment at prices that are less than regular wholesale cost.

Tailored of the finest Imported and Domestic Overcoatings in an enormous variety of handsome patterns—they embody all the new style features; mostly quarter silk or satin trimmed; size 33 to 48.

An unusual purchasing opportunity which may not be duplicated again this season.

(MEN'S CLOTHING DEP'T—FIFTH FLOOR).

Andrew Alexander

Sixth Avenue at 19th Street — A&A — 548 Fifth Ave. at 45th Street

Annual Winter Sale of Shoes

ONCE a year this general clearance of stock prior to inventory furnishes thrifty people with an opportunity to buy really good shoes at attractive reductions from the moderate prices that prevail here. Details are impracticable. The quantities are large and the assortment comprehensive, but there are no lots in which the size range is complete.

at Fifth Avenue Store:		*at Sixth Avenue Store:*	
Men's Shoes	6.85 to 9.85	Men's Shoes	4.85 to 8.65
Women's Shoes	6.85 to 9.85	Women's Shoes	4.85 to 7.85
Women's Slippers	4.90 to 8.75	Women's Slippers	3.65 to 6.85

Sale Shoes will not be sent C. O. D. or on approval, nor can we fill mail or telephone orders.

BORDEN'S

ANNOUNCE

REDUCTION IN MILK PRICES

EFFECTIVE JAN. 2, 1919

Grade A Milk	Quarts	18 Cts.
" B "	"	16 "
" B "	Pints	10 "
Extra Heavy Cream	½ "	26 "
Route Cream	½ "	20 "
Condensed Milk	½ "	16 "
Buttermilk	Quarts	10 "

One cent additional on all products delivered in the following communities: Far Rockaway, Rockville Centre, Hempstead, Roslyn and adjacent towns.

BORDEN'S FARM PRODUCTS CO. *Inc.*

Telephone or written orders to any Branch Office will receive immediate attention.

OUTPUT 200,000 DAILY — 7-20-4 CIGAR (R. G. SULLIVAN'S) — FACTORY MANCHESTER NEW HAMP

OVERSOLD more than three million, despite a factory output of **One Million Two Hundred Thousand** weekly, testifies to a universal demand of **Satisfied Smokers.**

To maintain its **Standard Uniform Quality,** the highest prices in history are being paid for the choice tobacco put into **R. G. Sullivan's 7-20-4.**

When you pay more, you are getting the **Quality Smoke** expected in a **7-20-4.**

EISNER DEFENDS NEW REVENUE BILL

Cites Provisions Which He Says Will Correct, in Future Years, Present Injustices.

POINTS TO REBATE CLAUSE

Quotes Hypothetical Cases to Show Safeguards Inserted to Protect Taxpayers.

Mark Eisner, Collector of Internal Revenue, made a statement yesterday in defense of the pending Revenue bill, under which he will collect many millions of taxes. Concerning a statement quoted in THE TIMES yesterday morning, Mr. Eisner said:

"In the article in THE TIMES this morning, there are two statements made which would mislead the reader into believing that Congress is about to perpetrate an outrage upon the business man. An example is given to show that two partners who embark on a venture to make money out of war contracts, with a capitalization of $10,000, and who make a profit of $40,000 will pay a tax of $7,730, that being the amount fixed by the bill as the tax on that sum. They will not pay that tax by any means, because the profit of $40,000, whether distributed or not, will be deemed divided between the partners, so that each will pay on $20,000, which amounts to $2,630 each, or a total of $5,260, $2,470 less than the figure stated by the author of the example published in THE TIMES."

Mr. Eisner quotes the article referred to inaccurately. The capitalization of partnership was not $10,000, but $20,000, each partner putting $10,000 into the business. The profits of the business, actual for eleven months of 1918 and estimated for the month of December, were $40,000. Under the proposed law, these profits would be taxed, whether they were divided among the partners or not, in the sum of $7,730. The partners did not feel that present and future conditions justified them in dividing all of the profits, so each took $5,000 for his personal expenses, leaving $30,000 of the profits in the business. On this the proposed bill fixed a tax of $4,930.

The partners each would pay, then, not $2,630 but $2,465. The only error in THE TIMES quotation was the misprint of $7,730 as the tax on $30,000 of profits, instead of $4,930. That was obviously a misprint from the text of the article. But it was not at all the amount of the tax complained of, but the fact that, although the partners could make no use of the fruits of their labor and enterprise, because of the necessity of leaving the profits in the business, they had to pay the tax just the same. Mr. Eisner's statement continues:

"But if the two partners are wide awake business men, and have accountants and lawyers who will indicate to them what beneficial provisions are contained in the bill, the advantage of which they have the right to take, they will in addition find that they may be able to get back next year some of the taxes that they paid this year. For example: If they got their contracts after April 6, 1917, which was the date of the beginning of the war, and immediately bought buildings, machinery, equipment or other facilities to produce the articles provided for in the contract, and next year, namely, in 1919, should sell any of those assets and take a loss, they may have their income tax for 1918 redetermined and the loss on this sale of their war plant fixtures, &c., will be deducted from their 1918 return and they will get back some of the money that they paid in taxes.

"If these partners were wise when they figured their bids on their war contracts, they would have anticipated the fact that, as soon as the war was over, the machinery, fixtures, and other facilities employed in manufacturing the war material would be of no value, and, therefore, their cost, less whatever salvage value they may have had, would have been considered in the amount of the bids.

"Hence, the partners would have their loss paid, first, out of the proceeds of the contract, and, second, by obtaining the refund upon the actual sale of the machinery, fixtures, &c., next year or the year after. If the net loss determined in 1919 entirely wiped out the income for 1918, leaving an additional deficit, that deficit may be taken off the income for 1919, the tax on which is payable in 1920.

"But that is not all. If the profits for the year 1918 are based upon an inventory which was taken, let us say on Dec. 31, 1918, and the value of the inventory was high because of conditions brought about by the war, and within the next few weeks or months, or at any time during the year 1919 or 1920 the value of the merchandise contained in that inventory decreases materially, with the practical certainty of there being no market appreciation, then the amount of the loss on such inventory may be deducted from the income of the preceding year, and a refund of taxes may be had. This is true of any loss which will for the first time be ascertained in 1919 or 1920, but really affects the previous year's income.

"Our two partners, assuming that they do not sell the machinery, fixtures, and other fixed assets which they erected or installed to produce their war material, nevertheless, if they availed themselves of the beneficial provisions of the new law, wrote off a reasonable amortization of the cost of those articles, plant or machinery, &c., and if at any time within three years after the ending of the war they find, as the result of an appraisal, that they have not deducted enough for amortization, they may have their entire return revised and the tax redetermined and get back the amount of tax which is shown to be due as a result of such redetermination.

"The foregoing are some of the safeguards which have been inserted in the bill to protect taxpayers."

Rabaud Elected to French Institute.

BOSTON, Dec. 31.—Henri Rabaud, conductor of the Boston Symphony Orchestra, was notified today that he had been elected a member of the Institute of France in the section of fine arts, one of the highest distinctions conferred upon composers and musicians in that country. The members are chosen to vacant places by ballot of their colleagues already seated in the institute.

Besides Mr. Rabaud, the musical composers also are members of the "Académie des Beaux Arts," under the "Institute," are Saint-Saëns, Dubois, Paladilhe, Faure, and Charpentier. Mr. Rabaud replaces Widor, who has become "Secrétaire Perpétuel."

MUSIC

By James Gibbons Huneker

Harold Bauer Benefit Recital.

Harold Bauer played beautifully yesterday afternoon at Aeolian Hall. It was a piano recital in aid of the endowment fund of the Union Settlement Music School, and while Mr. Bauer knows as well as any one that the fewer the musicians the happier this vale of tears, he did not fail to register his most intimate opinions and emotions on the keyboard concerning Schumann, Chopin, and Beethoven. Now, Bauer is congenitally an interpreter of Schumann; he was born in the rich purple hues of that master of romance, spiritually speaking, though he is one of those lucky men who is at home in every school; but Schumann and Brahms he plays best of all. Yesterday he was in such a happy mood that it enabled him to establish immediately a current of sympathy between artist and audience; the result was an afternoon of unalloyed musical delight.

He opened the program with Mendelssohn's E minor prelude and fugue, ending with a true organ chorale in the major, and intoned as if at the king of instruments, pedals and all. In Schumann's seldom heard "Album for the Young" the heart of childhood is tenderly exposed by a lover of children, the composer himself. He found the precise tones that tell us of their games, their fears and fancies, their little dancing and the sudden tiny flight to protecting maternal skirts when the horrid bogy man "Knight Rupert" is abroad. The value of the frequent pause, the dramatizing of each tonal mosaic, the naïve, untroubled spirit of early youth, these flitting shades of feeling the great artist that is Harold Bauer pictured in his most eloquent manner. To lend further atmosphere the stage, full of grown-up people, also contained some toddlers ranging from 5 to 10. How they reveled in the comedy of the Schumann piano theatre! It was better than a Punch and Judy show. If Thackeray had seen them, bless his sentimental soul! he would have wiped the mist from his spectacles as he did once upon a time as he listened to the charity children singing in old St. Paul's. Bauer makes a piano recital very human.

He gave, besides Beethoven's Pastoral Sonata—a trifle too sentimentally—Chopin's Fantasie, and some Grainger, Grieg, Debussy, and Alkan—a chromatic study, once a favorite of the late Edward A. MacDowell. Grieg's "Papillons" sounded like an improvisation, just as it should. Encores rained. Chopin's A flat valse, Opus 42, his butterfly étude, and as an appropriate ending, Schumann's "Slumber Song." Even hard-hearted Scrooge would have melted after that, and the Red Cross might have been the gainer. Mr. Bauer certainly played the old year out in most charming fashion.

Quality—Service—Price

DALE

BUY Direct from FACTORY AND SAVE MONEY

New Designs of Table and Floor Lamps

Visit Our Display Rooms

109 West 13th St., New York

1 Door West of 6th Ave.

Dale Lighting Fixture Co.

Positively All Sales Final

PAUL BERNARD

The Women's Shop for Values

22 EAST 34TH ST. ACROSS THE STREET FROM ALTMAN'S

Choice of the House

Your Choice Without Reserve

Of Our Entire Stock of

Afternoon, Dinner and Evening

DRESSES

Thursday, Friday, Saturday

12.85

Regular Prices Were

$25.00 to $39.50

The Illustrations Picture Some of the Dresses in This Sale

Satin
Georgette
Serge
Velveteen
Crepe de Chine
Wool Velour
Tulle

Heavily Embroidered

Elaborately Beaded

To Close Tomorrow

120 Fur Trimmed Coats

Former Prices up to $50.00

Silvertone, Wool Velour, and Pom Pom, Trimmed with Raccoon, Nutria, and Opossum. Lined throughout and warmly interlined.

28.00

BROOKLYN

OPPENHEIM, COLLINS & CO

Fulton Street, Brooklyn

Extraordinary Offering Thursday

Annual Clearance Sale of Boots

Taken From the Regular Stock

The Season's Most Desirable Models Offered At Radical Reductions

1500 Pairs,.....Regular Values to 8.00.....5.90

400 Pairs,.....Regular Values to 9.00.....6.75

450 Pairs,.....Regular Values 10.00 to 12.00.....7.90

Every Model Maintains the Recognized Oppenheim, Collins & Co. High Standard of Workmanship and Quality

Also on Sale in Our New York Store

AMUSEMENTS.

LEXINGTON THEATRE 51st St. and Lex. Avenue. Evenings 8:15. Matinees Wed. & Sat., 2:15. With the musical soldier comedy sensation "ATTA BOY" with Capt. FRANK TINNEY and company of 150 enlisted men. Tickets 50c to $2. Exempt from War Tax. Box Office opens 9:30 A. M.

MANHATTAN Op. Ho., 34th, W. of B'way. Evs. 8:15 Mats. Today & Sat. NEW YEAR'S MATINEE TODAY CHAUNCEY OLCOTT in George M. Cohan's Newest Comedy THE VOICE OF McCONNELL 25c to $1.00. A few front Orch. Seats at $1.50

B. F. KEITH'S PALACE Broadway & 47th St. LEON ERROL & CO HYAMS & McINTYRE Laurie & Bronson Lowell and Macy Mat. Daily, 25c-$1 LUCIA LE CAVANAGH.

B. F. KEITH'S RIVERSIDE Broadway & 96th St. JACK NORWORTH GIBSON & CONELLI LEW DOCKSTADER "NOT YET MARIE"

OPERA TICKETS SEATS FOR ALL OPERAS Jacobs Ticket Office, Normandie Hotel, B'way & 36th St. Telephone Greeley 4182, 4190, 6442.

AMUSEMENTS.

METROPOLITAN OPERA

THIS AFT'N AT 2, "AIDA" Music. Homer; Crimi, Montesanto. Cond., Papi.

Tonight at 8:15, Tosca. Farrar; Martinelli, Scotti, Malatesta. Cond. Moranzoni.

Thurs. at 8, Cavalleria Rusticana; Easton, Perini; Altmore, Chalmers. Cond. Moranzoni. Cav. d'Or, Garrison; Diaz, Didur.—Galli, Roim. Cond. Monteux.

Fri. at 8, "Il Tabarro," "Suor Angelica," "Gianni Schicchi." Farrar, Munio, Easton; Crimi, De Luca, Montesanto. Cond. Moranzoni.

Sat. at 2, Manon Lescaut. Aida; Martinelli, Scotti, Segurola, Reiss, Bada. Cond. Papi.

Sat. at 8, Special Performance, Forza del Destino. Ponselle, Gentle; Caruso, De Luca, Mardones, Chalmers. Cond. Papi.

Next Mon. at 8, Faust. Farrar, Delaunois; Martinelli, Rothier, Cousinou. Cond. Monteux.

Wed. Special Mat. at 2, ($1 to $5), Boheme. Aida, Romains; Caruso, Montesanto. Cond., Papi. Wed. 8:15, 1st time, Crispino e la Comare. Hempel, Braslau; Scotti, Chalmers, Segurola. Cond., Papi.

HARDMAN PIANO USED.

AMY GRANT'S OPERA RECITALS, Hotel Plaza, Tuesdays in January, 3:30. Jan. 7, The New Pucelini Operas and The Love of Three Kings. M. Terriberry, Sec., 78 W. 55th. Circle 457.

EVERYTHING AT THE Hippodrome Matinee Today 2:15 Evgs. at 8:15

HIPPODROME NEXT SUNDAY MATINEE TSCHAIKOWSKY PROGRAM Symphonie Pathetique, Violin Concerto | RUSSIAN SYMPHONY ORCHESTRA | Seats Now on Sale

HIPPODROME ALL AMERICA GALA FESTIVAL THIS SUNDAY NIGHT Auspices American Defence Society, Inc. THEODORE ROOSEVELT, Hon. Chairman. MME. ALDA, MISS MAUDE POWELL, HENRY HADLEY, REGINALD DE KOVEN, ORVILLE HAROLD, JULIA ARTHUR, GEO. HARRIS, JR., THOMAS CHALMERS, VICTOR HERBERT, JOHN POWELL, MARCIA VAN DRESSER, FLORENCE WHITEHILL, AL JOLSON, ELEANOR PAINTER, GEO. M. COHAN. All America Symphony Orchestra. Seats at Box Office Prices: $3, $2, $1.

AEOLIAN HALL THIS AFTERNOON at 3 ONLY RECITAL IN NEW YORK. Werrenrath ALL ENGLISH SONG RECITAL. Aeolian Hall, Fri. Eve., Jan. 3, at 8:15 ELSHUCO TRIO SAMUEL GARDNER, Violin; WILLEM WILLEKE, 'Cello; RICHARD EPSTEIN, Piano. Tickets at Hall.

OWING TO INDISPOSITION HEIFETZ Recital POSTPONED Tickets Good for Recital Sun. Aft., Feb. 9

Burton Holmes —HIMSELF— CARNEGIE HALL, 57TH ST. SUN. EVES. 8:30. MON. MATS. at 3. BEGINNING JAN. 12 WITH THE "YANKS"

IN ENGLAND.....Jan. 12-13
IN PARIS.....Jan. 19-20
IN FRANCE.....Jan. 26-27
AT THE FRONT.....Feb. 2-3
IN ITALY.....Feb. 9-10

Course Evgs., $5, $4, $3. Mats., $4, $3, $2.50 Sale Now

PHILHARMONIC SOCIETY OF NEW YORK

JOSEF STRANSKY.....Conductor
Carnegie Hall, Friday Aft., Jan. 3, at 2:30
Soloists { ALFRED MEGERLIN.....Violin; J. J. KOVARIK.....Viola
MOZART DOUBLE CONCERTO. RIMSKY-KORSAKOFF. "Scheherazade."

Carnegie Hall, Sunday Aft., Jan'y 5, at 3. SOLOIST RAOUL VIDAS Tickets at Box Office. Felix F. Leifels, Mgr.

N. Y. SYMPHONY SOCIETY WALTER DAMROSCH, Cond'r. Carnegie Hall, Sat. Eve., Jan. 4, at 8:15 Soloist JOSEF HOFMANN Weber, Tschaikowsky, Ravel, Liszt. Tickets at Box Office. Geo. Engles, Mgr.

Carnegie Hall, Tomorrow (Thurs.) Aft. at 3 RUSSIAN SYMPHONY SOCIETY OF NEW YORK MODEST ALTSCHULER, Conductor. Soloist MISCHA ELMAN Seats 50c to $2. Mgt. Daniel Mayer. Stieff Piano.

SEAT SALE TOMORROW 9 A. M. At Hippodrome Box Office for Concert by JOHN McCORMACK HIPPODROME SUN. EVE., JAN. 12 at 8:15. TICKETS $1.00, $1.50 & $2.00.

AEOLIAN HALL, Sat. Aft., JAN. 4, at 3 PIANO RECITAL by GUIOMAR Novaes Tickets 75c to $2. Benefit Professors' Ass'n Paris Conservatory. Mgt. Loudon Charlton. Steinway Piano.

MAXINE ELLIOTT'S THEATRE. NEXT SUNDAY EVE., JAN. 5th, at 8:15 FINAL RECITAL GUILBERT Direction Daniel Mayer. (Knabe Piano.)

Aeolian Hall, Tues. Aft., Jan'y 7, at 3. Emma Roberts CONTRALTO Tickets 75c. to $2. Mgt. Dan'l Mayer. Baldwin Piano.

OPERA TICKETS Seats for Gala Performance Sat. Eve., Jan. 4. Caruso, Pons Forza. Del Destino. All Operas. Subscriptions bought, sold, Consoll. 1438 B'way (40-41 Sts.) Phones Bryant 7877-7878.

Loew's American Roof 42d St., W. of B'way Every Evg. at 8:15. Sam Hearn, 'Days of Long Ago,' All Seats 7 others. In the Theatre. Wallace Reserved Reid, in "Too Many Millions." 25, 35, 50

Bramhall Playhouse 27 St., Lex. Av. Evs. 8:15. Mat. Sat. 2:15 "DIFFERENCE IN GODS" Seats 50c to $2.

COLUMBIA B'way & 47th | Twice Daily 2:15 & 8:15 | Popular Prices AL REEVES & His Big Beauty Show.

ICE SKATING TODAY ICELAND BROAD WAY & 52D ST.

MOTION PICTURES.

BROADWAY Theatre, B'way at 41st St. Cont. 10 A. M. to midnight. The Heart of Humanity A GREAT BIG BEAUTIFUL ROMANCE OF THE WAR.

RIVOLI B'way, 49th St. 20, 30, 50, Lgs. $1 "THE SQUAW MAN" "Kilauea," Hawaiian Volcano Review. RIVOLI ORCHESTRA

RIALTO Times Square 20—30—50 CHARLES RAY in "STRING BEANS" RIALTO ORCHESTRA

81 St. Theatre on B'way.—Tel. Schuyler 3980 DUSTIN FARNUM in "The Light of Western Stars" Also Greater VAUDEVILLE.

PLAZA Madison Ave. at 59th St. "TOO FAT TO FIGHT" Rex Beach's Humorous Adventure Story, with Frank McIntyre.

LOEW'S NEW YORK THEA. & ROOF Cont. 11 A. M. to 11 P. M. Roof to 1 A. M. GEORGE WALSH, "TILL SAY SO!"

STRAND B'way & 47th St. ANITA STEWART in "Virtuous Wives" Solo e's, Strand Symphony Orchestra

BROOKLYN.

BROOKLYN ACADEMY OF MUSIC. "Under Four Flags" Third Government Motion Picture. Graphic Portrayal of Final Military Efforts. Thrilling Battle Scenes. Submarine Warfare. Jan. 1, 2, 3, at 3:30 & 8:15. Seats Now—25c, 50c.

AMUSEMENTS.

AMERICA'S FOREMOST THEATRES AND HITS UNDER THE DIRECTION OF LEE & J. J. SHUBERT.

WINTER GARDEN B'WAY and 50th St. Evgs. at 8:00. MATS. TODAY, TOM'W & SAT. AL JOLSON And Incomparable Company of 150 in 39th Week in New York. SINBAD Extra Matinee Today.

Century Grove—Roof of Century Theatre NEW CENTURY MIDNIGHT WHIRL A SENSATION! Phone Col. 3800

PLAYHOUSE WEST 48TH STREET Evenings at 8:30. MATS. TODAY, TOM'W & SAT. ALICE BRADY Personally in FOREVER AFTER

48TH ST. Thea., E. of B'way. Evs. 8:30. Mats. Wed., Thurs. & Sat. 2:30. MATS. TODAY, TOM'W & SAT. MARY NASH IN THE BIG CHANCE

REPUBLIC West 42d St. Evs. at 8:30. Mats. Today & Sat., 1:30. FLORENCE REED in ROADS of DESTINY

ELTINGE West 42d Street. Evenings 8:30. Mats. Today & Sat., 2:30. UNDER ORDERS

HUDSON WEST 44TH ST. Evs. at 8:15. Mats. Today & Sat., 2:30. Louis MANN & Sam BERNARD in FRIENDLY ENEMIES

NORA BAYES THEA. 44th, W. of B'way Phone Bryant 61. Matinees Today & Sat., 2:30, Evs. 8:30. NORA BAYES IN HER JOYOUS PLAY | LADIES FIRST

SELWYN THEATRE 3 Mats. This Week: Today, Fri. & Sat. Jane Cowl IN The Crowded Hour

MAXINE ELLIOTT'S THE COMEDY HIT Tea for 3 3 Mats. This Week: Today, Fri. & Sat.

COMEDY Thea., 41st St., nr. B'y. Evs. 8:30. Mats. Today, Tom'w & Sat., 2:30. NORMAN TREVOR | CYRIL HARCOURT | ETHEL HOPKINS IN A PLACE IN THE SUN By Cyril Harcourt.

French Thea., 46 Colombier Vieux 65W. 35. Evs. 8:15. Mts. Tom'w & Sat., 2:15. This Week: L'ENIGME and Double Bill | BOUBOUROCHE Seats 50c. to $2. Saturday Night Pop. Prices.

PARK THEATRE, COLUMBUS CIRCLE, 59TH ST. SOCIETY AMERICAN SINGERS Gilbert & Sullivan's Gayest Comic Opera. Today Mat., 2:30 MIKADO & Fri. Night, 8:30..... Tonight, Thurs. & Sat. Night | Sat. Mat. at 2:30. The GONDOLIERS | PINAFORE

LYRIC 42d St., west of B'way. Evgs. 8:30. Mats. Today & Sat., 2:30. Roland West's Thriller of Thrillers, Not a War Play THE Best Seller UNKNOWN PURPLE With RICHARD BENNETT. 5th Month.

BOOTH 45th, W of B'way. Evenings 8:45. Mats. Fri. & Sat. No Mat. Today. EXTRA MATINEE FRIDAY. BE CALM, CAMILLA Clare Kummer's New Comedy. with Lola Fisher and Walter Hampden. "PURE GOLD."—Corbin, The Times.

LITTLE THEATRE West 44th Street. Evgs 8:30 Sharp. MATS. TODAY, FRI. & SAT., 2:30. Rachel Crothers' New Play, A LITTLE JOURNEY with Estelle Winwood and Cyril Keightley.

ARTHUR HAMMERSTEIN'S 2 B'way Hits New Musical Play—The 100% Show 'SOMEBODY'S SWEETHEART' CENTRAL B'way & 47. Bry. 17. Evs. 8:15 Mats. Today & Sat., 2:15.

A Merry Musical Romance SOME TIME with ED. WYNN CASINO B'way & 39th St. Evenings 8:15 Mats. Today & Sat., 2:15.

WILLIAM COLLIER in "NOTHING BUT LIES" LONGACRE West 48th St. Evs. 8:30. Mats. Today & Sat. at 2:30.

PRINCESS Matinees Today and Saturday. Evenings at 8:25. "OH, MY DEAR" A Sparkling Medley of Fun and Music.

FULTON West 46th St. Evenings at 8:30. Mats. TODAY, Fri. & Sat., 2:30. Kalich Anson Herne Baker Bruning "THE RIDDLE: WOMAN"

GEO. M. COHAN THEATRE, B'way, 43d St. Mats. Sat. & Wed. I want every one who has seen "A PRINCE THERE WAS" to come back and see it again— Sincerely yours, Geo. M. Cohan.

KNICKERBOCKER THEATRE, B'way & 38th St. Evs. 8:15. Matinees Today & Sat., 2:15. JOHN CORT'S NEW MUSICAL COMEDY LISTEN LESTER ALL STAR CAST and THE DAINTIEST DANCIEST CHORUS ON BROADWAY

HENRY MILLER'S THEATRE 124 West 43d St. Evgs. 8:45 Mats. Today, Thurs. & Sat., 2:30. Back to Earth A New Comedy by William Le Baron. NEXT MONDAY NIGHT—Seats Now. PATRICIA COLLINGE in a new character comedy, "TILLIE" By Helen R. Martin & Frank Howe, Jr.

LIBERTY West 42d Street. Evenings 8:15. Matinees Today & Sat., 2:15. The Rainbow Division of Musical Comedies GLORIANNA Best dancing show on the boards.—World.

GLOBE, Evgs. 8:20. Matts. Today & Sat., 2:20. JULIA Sanderson | JOSEPH Cawthorn | IN "THE Canary" Sam Hardy and Doyle & Dixon.

DO YOU BELIEVE IN SPIRITS

Harris Theatre 42d St. West of B'way. Evgs. 8:30. Mats. Wed. & Sat. 2:30. HOLIDAY MAT. TODAY, 2:30. THOMAS DIXON presents THE INVISIBLE FOE by Walter Hackett.

"A strong, compelling story of indomitable love, and treachery, and spine-chilling mystery." —N. Y. Eve. Journal

"One doesn't see the ghost at all, but it makes its influence felt." —N. Y. Eve. Telegram.

"A drama of spiritual appeal." —N. Y. World.

"A soul-stirring idea." —N. Y. Times.

"The Invisible Foe' is a real psychic novelty." —N. Y. Eve. Sun.

AMUSEMENTS.

AMERICA'S FOREMOST THEATRES AND HITS UNDER THE DIRECTION OF LEE & J. J. SHUBERT.

SHUBERT West 44th St. Tel. Bryant 9105. Evs. 8:30. Mats. Today & Sat., 2:30. HOLIDAY MATINEE TODAY BETROTHAL By Masterlinck, author of "The Blue Bird." Special Popular Price Mat. Friday.

MATS. TODAY, FRI. & SAT. LITTLE SIMPLICITY at the 44TH STREET THEATRE Evenings 8:15. The Holiday Show of New York

39TH ST. Thea., E. of B'way. Evs. 8:30. Mats. Today & Sat., 2:30. FIRST MATINEE TODAY, 2:30. It's Naughty; But It's Nice! BUT SH! Keep it to Yourself "But, I wasn't lonely at all!" —The Bride. "Then entered the bridegroom— WOW!!!" —N. Y. Herald. First Night's Audience Laughing Yet!

BELMONT 48th St., E. of B'way. Evs. 8:30 Mats. Today, Fri. and Sat. WHITESIDE "Intensely Dramatic." —World. in THE LITTLE BROTHER with TYRONE POWER.

MOROSCO West 45th St. Evs. 8:30. Mats. Wed. & Sat., 2:30. Holiday Mat. Today RING THE CHIMES OF HAPPINESS WITH Florence Nash In the Sparkling French Comedy, "Remnant" with ORRIN JOHNSON & Big Cast.

BROADHURST Theatre, 44th W. of B'way. Evenings 8:15. Mats. Today, Tomorrow & Saturday, 2:15. "UPROARIOUSLY WELCOMED MODERN MUSICAL COMEDY IN THE MOST APPROVED SHUBERT MANNER. WILL ENJOY EXCEPTIONAL POPULARITY FOR A LONG TIME TO COME."—American. "THE MELTING OF MOLLY SUCCESSFULLY ACCOMPLISHED. AMUSING AND UNEXPECTED."—Tribune. "AMUSING SITUATIONS, CATCHY SONGS, CLEVER PERSONALITIES." —Times. The Melting of Molly With CHARLES PURCELL "A CHORUS WITH A KICK."—World. "CHARMING STORY, FINE CHORUS, YOUTHFUL CHARM."—Journal of Commerce. "EXTRA MATINEE FRIDAY. MUSIC, BRIGHT LINES."—Sun. "THEATREGOERS WILL FIND IT A JOY."—Herald.

BIJOU 45th, W. of B'way. Evs. at 8:30. Mats. Today & Sat., 2:30. JOHN D. WILLIAMS Presents "COMPLETE SUCCESS."—World. H. B. WARNER in Sleeping Partners with IRENE BORDONI

John Barrymore in Tolstoi's REDEMPTION PLYMOUTH W. 45th. Evs. 8:20. Phone Bryant 40. No. Mat. Today. EXTRA MATINEE TOMORROW

PLYMOUTH THEATRE—SPECIAL SATURDAY MORNING AT 10:30 WALTER HAMPDEN AS HAMLET "Chorus of approval from New York Newspaper writers."—Literary Digest.

ASTOR 45th Street & B'way. Evenings 8:15. Mats. Today & Sat., 2:15. "ADORABLE."—Mail. EAST IS WEST A New Comedy with FAY BAINTER

Shubert-Riviera B'way & 97th. Evs. 8:15. Mat. Today, Tom'w & Sat. Highest Price Orchestra Seats, $1 Evenings. BUSINESS BEFORE PLEASURE

NEW YORK'S LEADING THEATRES AND SUCCESSES.

EMPIRE B'way & 40th St. Evs. at 8:30. Mats. TODAY & SAT., 2:30. "BARRIE AT HIS BEST."—Times. William Gillette | "BARRIE'S BEST PLAY" —Herald | Dear Brutus "To have this play in New York is indeed good fortune."—Eve. Sun.

NEW AMSTERDAM West 42d Street. Evgs. 8:15. NEW YEAR'S MAT. TODAY, 2:15. Laughter and Song That Will Gladden and Cheer the New Year Klaw & Erlanger's Entrancing Musical Comedy, THE GIRL BEHIND THE GUN ATOP NEW AMSTERDAM THEATRE TWO BEST SHOWS IN TOWN Ziegfeld 9 O'CLOCK REVUE & MIDNIGHT FROLIC TWO ENTIRELY DIFFERENT SHOWS

VANDERBILT West 48th St., E. of B'way Phone Bryant 116. Matinees TOMORROW and SAT., 2:30. ARTHUR HOPKINS Presents EMILY STEVENS in GENTILE WIFE

LIGHTNIN Evenings at 8:30 Mats. Today, Friday & GAIETY, B'way & 46th, Saturday 2:30 and ANOTHER SMITH-GOLDEN HIT 3 WISE FOOLS Evs. 8:30. Mts. Wed. CRITERION, B'way, 44th St. & Sat. Thur. EXTRA MATINEE TOMORROW (THURS.)

LYCEUM West 45th St. Evs. at 8:20. Mats. TODAY, Thurs., Sat., 2:20. HOLIDAY MATINEE TODAY, 2:20. DAVID BELASCO Presents DADDIES

Cohan & Harris West 42d St. Evs. 8:20. Mats. Today & Sat., 2:30. Most Fascinating Mystery Play Ever Written. THREE FACES EAST Hundreds turned away at every performance.

BELASCO West 44th St. Evs. 8:20. Mats. Today, Thurs. & Sat., 2:20. HOLIDAY MATINEE TODAY, 2:20. FRANCES STARR in "TIGER! TIGER!" A New Play by Edward Knoblock

CORT West 48th St. Evs. 8:30. "ULLO 'ERE'S A 'IT!" Mats. Today & Sat., 2:20. The Better Ole With MR. and MRS. COBURN

STANDARD B'way, 90 St. Evs. 25c to $1. Mats. TODAY & TOM'W. Booth Tarkington's "PENROD."

The New York Times

"All the News That's Fit to Print."

PUBLISHED EVERY DAY IN THE YEAR BY THE NEW YORK TIMES COMPANY.

ADOLPH S. OCHS, Publisher and President.
B. C. Franck, Secretary.

NEW YORK, WEDNESDAY, JAN. 1, 1919.

OFFICES: [Telephone Bryant 1000.]

Times Building............Times Square
Times Annex..43d St., west of Broadway
Downtown.............7 Beekman Street
Wall Street.............2 Rector Street
Harlem..2,100 Seventh Av., near 125th St.

Bronx.................2,914 Third Avenue
Washington Heights.........3,525 Broadway
Brooklyn...............401 Fulton Street
Staten Island....93 Stuyv. Pl., New Brighton
Queens.....317 Fulton Street, Jamaica, L. I.
Elizabeth...................258 Morris Av.
Hoboken.................61 Second Street
Jersey City..........80 Montgomery Street
Paterson.................13 Park Avenue
WASHINGTON..................Riggs Building
CHICAGO..........1302-1304 Tribune Building
ST. LOUIS............1008 Fullerton Building
DETROIT..................403 Ford Building
SAN FRANCISCO..............742 Market Street
LONDON..........12 Salisbury Square, E. C.
PARIS....Au Matin, 6 Boulevard Poissonnière

SUBSCRIPTION RATES.

TWO CENTS in Metropolitan District (50 mile radius). Three Cents within 200 miles. Four Cents elsewhere. Sunday, Five Cents, City; Seven Cents elsewhere.

By Mail, Postpaid.	One Year.	Six Months.	One Month.
DAILY & SUNDAY....	$11.00	$6.00	$1.00
One week, 35c.			
DAILY only	9.00	4.50	.85
One week, 30c.			
SUNDAY only	3.00	1.75	.30
SUNDAY only, Canada	6.00	3.25	.55
FOREIGN RATES.			
DAILY & SUNDAY....	$26.00	$13.30	$2.40
DAILY only	17.40	8.90	1.45
SUNDAY only	9.75	5.12	.86

Binder, Picture Section, $1.75; Magazine, $1.25.
THE ANNALIST, (Mondays,) per year, $4; Canada, $4.50; other countries, $5. Binder for 26 issues, (one vol.,) $1.25.
TIMES BOOK REVIEW, (Weekly,) per year, $1; Canada, $1.50; other countries, $2.
TIMES MID-WEEK PICTORIAL, (Thursdays,) 1 year, $5; Canada, $6; other countries, $6.50. Binder for 52 issues, $1.25.
THE NEW YORK TIMES CURRENT HISTORY, Illustrated Monthly Magazine, one year, $3, (foreign, $4.) Per Copy, 25c.
THE NEW YORK TIMES INDEX, Quarterly—Full Cloth, per copy, $2; per year, $8.
Entered as second-class mail matter.

The Associated Press is exclusively entitled to the use for republication of all news dispatches credited to it or not otherwise credited in this paper, and also the local news of spontaneous origin published herein.

All rights of republication of all other matter herein are also reserved.

THE WONDERFUL YEAR.

The extirpation of military autocracy and the awakening of the international conscience were the great events of the year 1918. It was a wonderful year in the annals of human progress, not merely because the nations fighting for justice and freedom overcame a powerful foe, not alone because they destroyed an evil, the source of unnumbered woes to mankind, but because concurrently all the world awoke to the consciousness that the thing it had tolerated from the dawn of history, the control by one or a few of the destinies of the many, was in truth an evil, a wrong, and must for all time be ended. With us here in America it is no new story, it is a foundation principle, but history will date from the year 1918 the worldwide acceptance of the principle that government must rest upon the consent of the governed. That, in a word, is what the nations have accomplished in thwarting Germany's attempt to extend her rule over unconsenting people. All the world now sees that she attempted a monstrous wrong; and all the world is resolved that any nation that in future attempts to perpetrate such a wrong shall be treated as a malefactor and put down.

Mr. WILSON said in the church at Carlisle that, while the war had drawn the nations temporarily together in a combination of physical force, "we shall now be drawn together in a combination of moral force that is irresistible." The nations went out "like men to a crusade"; no other cause could have drawn so many of them together. The organizing of this irresistible moral force was the great achievement of the past year. It tends, as BACON felt of his system of philosophy, "to magnitude and certainty of works." It assures human freedom. We are assured of the certainty and the magnitude of the work by our reading of the utterances and the minds of the representatives of nations who are about to formulate the conditions of peace at Paris. We are sure of it not only because moral forces, when roused to action upon vast multitudes of minds, are irresistible, but because the spokesmen of the nations at Paris are visibly moved by them to union for a common end. We are so sure that the nations are going to unite to put down evil and punish malefactors that we read rather with amusement than with surprise Mr. CLEMENCEAU'S not very enthusiastic and certainly unconvincing words of praise for the "old system of alliances called the 'balance of power.'" That the French Prime Minister will not very stoutly resist the substitution of the League of Nations for the balance of power idea we may infer from his own statement that the formation of the League might be coincident with the drafting of the Treaty of Peace, and with even greater certainty from the language used by the Foreign Minister, STEPHEN PICHON, on the same day when he declared that the French Government was closely in accord with President WILSON and that it would be its aim to bring to all peoples the certainty that Germany's crime will not be renewed.

The balance of power, the concert of Europe, was an organized immorality. It habitually put down the weak in the interest of the strong and shielded criminal nations when retribution threatened them. The spirit of the Congress of Vienna controlled the proceedings of the Congress of Berlin more than sixty years later. The Imperial Government of Germany was the embodiment of that spirit. In the four years of war against it the new spirit of the nations has been aroused, it came to triumph and dominance when the armistice was signed, it overspreads the world. It will guide the deliberations of the Peace Conference, it will be embodied in the Treaty of Peace and in the act organizing the League of Nations.

All men have not suddenly been new-born to righteousness, sin has not altogether been cast off; there will be lapses. But we know that moral truths are unchanging, we know that they are the four pillars of civilization, we know that they impel men forward in the path of progress. The wonderful thing is that the impulsion was so powerful, the advance made so great, in the year 1918. Nature's forces are constant but slow, they do not often move by leaps and bounds. In the year now closed they did move in just that way, and for that the year will be memorable. The world will not soon recover from its astonishment at the swiftness with which great events followed one after the other. It was early in the year that Emperor WILHELM, replying to birthday congratulations, said that by reason of superior generalship, inspired deeds of the army and the faithfulness of Germany's allies, "successes which "will be historic in the world have "been ours." WILHELM II. was then a terrible menace, his armies were about to begin operations which very nearly achieved the defeat of the Allies. On this New Year's Day he is the most wretched of mortal men, shorn of power, a fugitive, trembling in apprehension of the summons of justice. The cost, the wounds, the sorrow, were not in vain. Within that eventful year the world not only rid itself of this autocrat, but has made sure that his like will never be seen again.

THE LAST YEAR OF THE WAR.

When the year 1918 opened there was no portent of the convulsion that was soon to burst on the western front in France. There was a lull in operations. Not even the well-advertised plans of the Germans, who had been heavily reinforced from the Russian front, disturbed the serenity of Allied councils. Never was a great army more confident of final success. The cloud on the horizon in the middle of March was just discernible, no more—the Germans had proclaimed their intention to attack, and they let it be known that masses of shock troops were training behind their lines. On March 21 the whole eastern sky was suddenly black. LUDENDORFF sent 1,700,000 men to the assault behind the most murderous torrent of gas and high explosive shells ever known. The British front between Arras and La Fère was overwhelmed. By March 29 the Germans claimed 70,000 prisoners. On April 12 Field Marshal HAIG issued his "back to the wall" order: "Every position must "be held to the last man. There "must be no retirement."

In a few days all the British gains in the battle of the Somme were wiped out. Complete disaster had seemed imminent when GOUGH'S Fifth Army, heavily outnumbered on a thin line, was driven out of touch with BYNG'S Third Army on its left and with the French Sixth Army on the right, the gaps hourly widening. General CAREY saved the day on the left, General FAYOLLE, just from Italy, on the right. Providentially the assaulting German Army had become disorganized by the fury and confusion of its headlong advance, and before cohesion and discipline could be restored the French and British Generals had done their timely work.

A red-letter day for the Allies in the darkest period of the war was the appointment of Marshal FOCH to the supreme command, on March 28. It seemed to be a forlorn hope that he headed. In four "drives" the enemy, although suffering losses unprecedented in any war, continued to threaten the Channel ports and Paris, almost reaching Amiens, almost cutting the Hazebrouck-Ypres railway, and crossing the Marne to strike at Chalons and Epernay. But the French strategist, with infinite patience, occupied one position after another from which he could, when the time came, strike back in accordance with a comprehensive plan to take the initiative. The very last of April saw SIXT VON ARNIM'S army hurled back with such awful losses in the Mount Kemmel district that some observers have dated the turning of the tide from April 29. Certainly the Germans rested for some time after this disastrous effort. By the middle of June General VON HUTIER'S "drive" at Compiègne had broken down and the aggressive work of the French in the Noyon-Montdidier salient had cost the Germans 80,000 men. They were now being fought to a standstill, but there was one more major assault in them. It was delivered on July 15 on a line sweeping from Château-Thierry through Courboin, Montigny, toward Epernay and Chalons. It was between Château-Thierry and Dormans that the Americans, holding the south bank of the Marne, covered themselves with glory by smashing a German Guard division, 15,000 strong, which had counted upon breaking through the American line by a furious assault.

Another red-letter day in the record is July 18, when Marshal FOCH attacked the western side of the Rheims-Soissons salient and began his great advance to drive the enemy to the frontier. From that day until Nov. 11 the Allies never ceased assaulting in the most wonderful battle in history, their line always forging ahead from the Channel to St. Mihiel in the south, where the American Army as a unit won its first great victory, thereafter making a memorable campaign in the valley of the Meuse and striking up through the Argonne Forest. The Belgians in the extreme north, the British forcing the fighting in the centre with ceaseless hammer blows, the French sweeping ahead in the Oise and Aisne Valleys, and the Americans pushing on fiercely toward Sedan, it was an irresistible combination directed by the matchless strategy of FERDINAND FOCH. Only overtures for an armistice saved the German host from capture or annihilation, by the admission of its leaders. All was lost, even honor. Never did a great war end so abruptly, with such an element of surprise, when the curtain was rung down on Nov. 11.

THE YEAR'S FOREIGN TRADE.

For the third successive year the country's excess of exports over imports ran over three billion dollars. No other nation ever had such foreign payments due it as for any one of those years. The necessary result has been the piling up here of more gold than any other country ever had at one time, but with imports of gold declining through each of the three years. The excess of gold imports for 1918 was the comparatively nominal amount of twenty million dollars. The signs are unmistakable that the world cannot pay us more gold, and yet that the demand on us for the goods of peace must continue during the period of reconstruction. Our foreign trade relations, therefore, are not a question of either production or of salesmanship, but of collection. That is the least troublesome of the trinity of business and should give our bankers no worry. We are the least extended of commercial nations, and our Federal reserve has increased through the year almost steadily. In the closing weeks it has ranged above two billions, a maximum not only for it but for the world.

While these figures rival any other of the year in magnitude, they surpass others in change of quality. Never has business been done between nations under such conditions of credit and exchange. Sterling fell through the year, but within an abnormally narrow range. Not once did it move from $4.75 by more than sixteenths, and seldom by more than one or two of them. The marvel was almost as great as the size of the trade done within those limits. At the other extreme was the wildness of the fluctuations in the neutral exchanges. Probably never before were there more or greater changes. Ordinary trade could not have been done at all under such conditions. The British "peg" would have broken, and neutral trade would have stopped. But devices were used such as the world never before knew, and which would have been thought incredible as prophecies. Our paper dollars have been at a premium abroad when our gold dollars were at a discount, because the paper was as good as gold and gold itself was under an embargo. Several countries have based their currencies upon gold deposits in other countries, and some of the deposits were in this country. Paper has displaced gold as a medium of exchange not only in domestic business generally everywhere, but even in the United States, where the disuse of gold was least flagrant.

This has been witnessed in dealings between nations as well as within them. At the year end Peru furnished the United States a credit of $15,000,000 to enable Peru to sell its goods to the United States without the use of gold. Japan gave France fifty million yen exchequer bonds to facilitate the payment of French purchases in Japan. There was a triangular agreement between England, France, and Argentina in December for the purchase of Argentine crops to a total of a quarter of a billion dollars. There were other similar arrangements which are rather of prophetic than historic interest. Only a few days ago there was introduced in the French Chamber a Government bill for an international financial union to float an international loan of 518,000,000,000 francs to take care of international trade without the use of gold and yet without abandoning the gold standard. If the results of substituting paper for gold and of national credit for commercial credit cannot all be foreseen, at least it seems safe to say that the world will find ways of trading with us without sending us more gold than others can spare or than we can find good use for.

THE NEW NATIONS.

At the beginning of 1918 Russia was breaking up, but in Germany, Austria-Hungary, and Turkey autocracy and oppression were still enthroned. This New Year sees all three fallen, and from the ruins new States are rising or returning to the fellowship of nations. At last the Greek, Italian, Jugoslav, and Rumanian races are united, or soon to be united; the Czechoslovak State is restored after three hundred years, the Polish State after a century and a quarter; Finland is freed alike from Germany and from Russia, and Letts, Esths, Lithuanians, Ukrainians, Armenians, and Syrians are looking forward to a future of freedom.

Of the new nations the Czechoslovak republic seems already to be firmly established, comparatively free from troubles without and within, and taking the lead in the restoration of peace, freedom, and justice in Eastern Europe. The Polish State has been established, but is still in somewhat unstable condition—due partly to the conflicts with Germans to the west and Russian Bolsheviki to the east, and partly to the unwise policy of its own rulers in attempting to force an undesired sovereignty on Lithuania and parts of the Ukraine. When these questions are settled—and they must be settled by a more equitable method than mere force majeure—Poland will be ready to go forward on a career which will not be free from difficulty, but in which she will have the sympathy and approval of the other free nations. Lithuania and the Ukraine have been overrun and shaken by invasion and revolution, their problems are far from settled; but the world owes it to their peoples to give them a fair opportunity at realization of their aspirations to independence.

Rumania is doubled in population and will be practically a new State. The old Rumania had serious internal problems which her rulers continually evaded; there seems some promise that the larger State will face them honestly and settle them in such a way as to insure the stability of the State no less than the welfare of the people. No people has had more serious problems of internal organization than the Jugoslavs, but apparently those problems have already been settled satisfactorily. The unfortunate controversy with Italy still presents very serious difficulties, but it will be discreditable to the statesmanship of the world if a solution cannot be found which will leave the two peoples friends, as their geographical position requires, instead of enemies whose hostility could only profit those who wish harm to both.

The period when revolutionary enthusiasm united hostile factions and inspired peoples to amazing effort has passed; the period of hard, dull, and unromantic work has set in. Each of the peoples should be heartened for its task by the recollection of the unexpectedly sudden change from what threatened to be permanent subjugation to HOHENZOLLERN and HAPSBURG; and the welfare of all will be promoted if a willingness for co-operation with each other can be created, whether or not it results in an Eastern European federation. Sixty millions of people have lately been liberated, and conflicts between the races can result only in injury to all.

TOPICS OF THE TIMES.

For Burial Abroad or at Home.

It will soon be time—perhaps it is time already—for giving the serious consideration it deserves to the question of what shall be done by the Government with and for the bodies of our soldiers who died and have been buried abroad. The alternative presented is simple, of course, because these bodies must either be left where they are or be brought home, but unfortunately about as much can be said in behalf of doing the one thing as the other, and whatever the decision may be it will be highly unsatisfactory to those who favored its opposite.

The now established custom of the Government is that of giving home burial to all who die in its foreign service, and that is what, in the natural course, would be done in this instance, but the custom is of comparatively recent date and it was adopted without any reference to such conditions as now exist. The only objections to changing it, therefore, are those that will be made by relatives and friends, to whom the thought of their dead sleeping the last sleep in a strange land is repulsive. That is a justifiable feeling and worthy of respect, but many Americans, possibly a majority, are of the opinion that to have died in France for the good cause is in itself a fate so honorable that a grave in that country is one in which a hero will rest well.

Whoever chooses by individual effort and at private expense to bring back a son, husband, or father must be left free to do so, whatever may be the Government's action, but it would not be right to say that none of the dead shall be returned except those whose families can afford the cost of transfer, which would be considerable. If the prevailing sentiment of the country is that home burial is desirable for all the dead members of the American Expeditionary Forces, then the task should be undertaken and doubtless will be. But what the prevailing sentiment is nobody now knows.

A Solution Perhaps Acceptable.

From the many letters, including the notably beautiful and feeling one by Colonel ROOSEVELT, that have appeared in this and other papers, it is evident that a large number of bereaved families will be content with a decision that, as a general rule, the American dead remain where they are. Such a preference can be easily defended on several grounds, among them a feeling that a return of the dead would be, on the whole, a cruel consolation, needlessly and uselessly reopening wounds of the heart that time was beginning to heal. Some, too, appreciate the fact that in hundreds and hundreds of cases of the dead killed in battle and hurriedly buried—often to be disinterred by subsequent bombardments — identification would be impossible. Far from all, therefore, can be returned.

Nowhere will there be any inclination to let the question be settled by considerations of cost to the Government, which is the same thing as saying, to the general public, no inclination to save money by deciding against the repatriation of the dead. Indeed, the contrary decision need not, and probably would not, be such a saving. If the dead soldiers remain in France it will be the Government's obvious duty—one that certainly will be fulfilled—to show its recognition of supreme sacrifices made in its service by creating, decorating, and maintaining in France one or several American cemeteries like the one at Arlington. That done, there could be no reasonable criticism for lack of gratitude—no feeling that our men were forgotten as well as dead.

We Surely Have All We Need.

In a tone wherein is to be suspected the presence of something like pride or exultation, it is announced that of all the diamonds in the world, about half are now owned in the United States, and that our investment in these stones amounts to a billion dollars, more or less. In these facts—if they be facts—there is evidence, such as it is, of our material prosperity, and therefore an excuse for satisfaction, but, after all, could there be any less convincing proof of a nation's superiority, of its good taste, or of its claim to world influence, than is furnished by a vast accumulation of diamonds?

That these stones are without a certain beauty cannot be asserted, but it is a hard, cold, and uninspiring beauty—a reflected, not an intrinsic beauty—and there is hardly another gem, precious or even semi-precious, the aesthetic appeal of which is not greater and higher than that of the diamond.

Of practical uses the diamond is not quite destitute—it is, for instance, the best of all abrasives—but these practical uses have almost or quite nothing to do with its popular esteem. That rests first on the poor claims established by cost and scarcity, and, second, on the survival in human beings of the ancient and savage delight in hanging about and fastening to the body bits of stone and metal that are brightly colored or shiny.

But What Will the Pacifists Say?

An oratorical point has rarely been emphasized by a more happily chosen illustration or analogy than was the one used by President WILSON when he drew for his Manchester auditors a contrast between elevation of mind and the qualities that serve ends innocent, but selfish or personal. "Why is it," he asked, "that you hang the lad's sword or musket above the mantelpiece, but never hang the yardstick up?"

It was natural and right that the President hastened—as well he might, in Manchester—to add that he had nothing against yardsticks; that yardsticks were even commendable, in their smaller and humbler way. What he wanted to bring out was that the lad's musket or sword deserved a glorification denied to the yardstick, because the one meant devotion to an interest more than individual, while the other implement did not.

That the figure had never been used before it would take more than the present commentator's courage and reading to declare, but at any rate it is not a hackneyed one, and, even if old, it may have been original.

Manchester would not be the worse for giving it a lot of thought—or any other town, for that matter.

HAIL, MAN!

A New Year Greeting to the New World

By ANGELA MORGAN.

This flesh is but the symbol and the shrine
Of an immense and unimagined beauty,
Not mortal, but divine;
Structure behind our structure,
Lightning within the brain,
Soul of the singing nerve and throbbing vein,
A giant blaze that scorches through our dust
Fanning our futile "might be" with its "Must";
Bearing upon its breast our eager span—
Beyond, above, and yet the self of man!

Look how the glowworm, with its feeble might,
Signals the presence of celestial fire;
How phosphorus upon the sea at night,
And the swift message o'er the radiant wire,
Proclaim the awesome thing existence covers:
Eternity emerging through our husk,
Sky through our vapour,
Glory through our dusk.

Behold the slender scarlet line that hovers
Between close fingers held against the sun,
Each like a swift and beaming taper
Afire from one.
And how each seems the token
Of a great mystery no man has spoken,
Wherein we walk and work and do our tasks,
Nor dream within what light the spirit basks. . . .

This creaking tent we call the universe,
One motion in a mighty caravan
Whose million million orbits but rehearse
The miracle that swings the heart of man,
Is but the outward breathing from that Source—
Call it by whatsoever sounding name,
God or Jehovah, Life or Primal Force—
Which, like a vast, impalpable, pure flame,
Bears up the visible as 'twere a toy;
Shoulders our burdens like a singing boy;
Props with its permanence our mortal screen;
Hotter than hissing fires, than light more keen,
Solid as stone, simple and clean as glass,
Fluid as flashing waves that leap and pass. . . .

Yet doth obscuring flesh
Infinity enmesh,
While soul within its prison speaks to soul,
Hailing the habitation as the whole!
This flesh is but the visible outshowing
Of a portentous and a mighty thing,
Whereof, each mortal knowing,
Becomes a King!

DANIELS ADVOCATES 250,000 MEN IN NAVY

Asks House Committee Also to Increase the Pay of the Enlisted Force.

MERIT PROMOTIONS URGED

Plan to Drop Seniority System is Favorably Received—Sims to Head War College.

Special to The New York Times.

WASHINGTON, Dec. 31.—Secretary Daniels, continuing his testimony before the House Naval Affairs Committee, today made recommendations in the shape of proposed legislation for a permanent increase in personnel to 250,000, increased pay for enlisted men equal to that allowed them while upon European service during the war, and the promotion of officers on the basis of merit rather than by seniority.

The opinion was expressed by members of the committee that merit and not seniority should be made the basis of promotion. It was even suggested that the Selection Board should be changed so that Admirals would act as a committee in promoting those below them; that Commanders should sit on a board which selected Lieutenant Commanders. The latter suggestion was not made part of the bill which Mr. Daniels submitted, but such a change may be made by the committee.

The bill proposed by Secretary Daniels provides that the Selection Board "shall be convened at such times as the Secretary of the Navy may direct and shall recommend for promotion a number of officers of each grade equal to the number of vacancies in the next higher grade, occurring during such period as may be prescribed by the Secretary of the Navy, and such recommendation made by the board shall not be made in the order of seniority, but in the order of precedence and rank as determined by the number of votes cast for each officer."

Such a change would give the Selection Board almost as much latitude as the old Plucking Board had.

Explains Personnel Bill.

Secretary Daniels made a statement about the proposed personnel bill which read in part:

"The permanent strength of the navy today is as follows: Enlisted men, 131,485; apprentice seamen, 6,000; flying corps, 350; hospital corps, 5,720; total, 143,555.

"The temporary strength of the navy today, which will be reduced to the above permanent strength six months after the signing of a treaty of peace, is as follows: Enlisted men, 181,484; apprentice seamen, 24,000; trade schools, 14,000; flying corps, 10,000; hospital corps, 14,718; total, 244,202.

"The proposed legislation does not in any way change the temporary force except to prescribe that the flying corps shall not exceed 2,000 instead of 10,000 as now provided by law, but it does increase the total number of men in the navy to 250,000, including the hospital corps, by employing enough men of the Naval Reserve force to make the total strength equal 250,000, which is deemed necessary to not only operate the ships of the navy but to provide men enough for the operation of ships under the Shipping Board. The operation of the proposed legislation terminates June 30, 1920.

"The proposed legislation transfers from the temporary personnel and the Naval Reserve to the permanent establishment 1,000 officers, 300 in the grade of lieutenant, 300 in the grade of junior lieutenant and 400 in the grade of ensign, with a proportionate percentage of staff officers for the various staff corps as now authorized by law. These 1,000 officers, together with the 560 expected to graduate next June from the Naval Academy, and about 600 in June, 1920, will provide not less than 2,000 officers for the permanent establishment by June 30, 1920."

Not Bound by Advisors.

"We haven't officers enough now to man our ships," Mr. Britten said, "and with this legislation in force we will be as badly off as we were before the war. Shouldn't we follow the recommendations of the General Board, the Bureau of Operations and the Bureau of Navigation, which are for a greater number of men?"

"I never regard myself as bound by the recommendations of the General Board," replied Secretary Daniels.

The fourteen battleships and ten battle cruisers that have been temporarily converted into transports were capable of bringing from Europe 20,000 fighting men a month Secretary Daniels said. This would reduce the cost of the transport service approximately $200,000 a month.

Emphasis was placed by Mr. Daniels on the necessity for permanently increasing pay.

"Every one of our dreadnoughts and other fighting craft should be equipped with highly trained men," said the Secretary. "We cannot get such men without paying them more money and we cannot give increased pay unless this legislation is approved."

The war time pay, which Mr. Daniels would make permanent, gives increases ranging from $6 to $15 for enlisted men, making a total of $36 to $51. The Secretary also recommended that one month's pay be given navy men as a gratuity of their discharge.

Secretary Daniels said that it had been decided to abandon the three-year course at the Naval Academy and to return to the four-year. This was in accordance with the advice of naval authorities.

"The temporary forces of officers and men that were added to the navy because of the extreme war necessity have done splendid work," said Secretary Daniels, "and deserve great credit. Nevertheless I would look with disfavor upon being in too great a hurry in transferring the temporary force to the permanent navy. Before any transfers are made for officers there will be rigid examinations."

Sims to Head War College.

The Secretary told the committee that Admiral William S. Sims, who has been in command of the American naval forces operating in British waters, would return to the Presidency of the Naval War College at Newport. Mr. Daniels said that this was being done at the request of the Admiral, who would take charge of the college on his return from Europe in the Spring or early next Summer, and that it was the purpose to expand the college under Admiral Sims's direction.

"The study of naval strategy and naval tactics during the last four years will have a deep interest to every naval officer, and the application of the principles learned during the war in future naval strategy will need to be studied by all naval officers who may be charged with responsible duties," Secretary Daniels said. "It is my purpose to have assigned to the college an eminent naval constructor, and along with the study of tactics and strategy there will be the study of naval construction."

Italy Gets $100,000,000 Credit.

WASHINGTON, Dec. 31.—Italy today received a new credit of $100,000,000 from the United States Government. This increased Italy's total credits from this country to $1,310,000,000 and the Allies' aggregate credits to $8,585,[illegible],702.

ART NOTES.

Collections of Thomas B. Clarke and the Late Wm. H. Payne on View.

Two collections are on view at the American Art Galleries, each of which is marked by distinction. The first, occupying the lower rooms and the narrow gallery above, is Thomas B. Clarke's collection of ancient Americans, assembled with much discretion and offered to the public at a fortunate moment when taste for American works of the early period, already whetted by much writing and discussion, is reinforced by the intensified patriotism of this epochal year.

They were a well bred, scrupulous, unemotional group, these old Colonial and Revolutionary limners of historic physiognomies. Stuart, with his lively modeling of Washington's Presidential nose, seems a riotous technician in comparison with his companions and predecessors, yet this Coles-Stuart Washington is among the more discreet efforts of the great, the really great, painter who loved his pigment and caressed it to charming and gracious implications. The "Washington" by Rembrandt Peale, if not so eloquent of technical facility is an even more convincing portrayal of character. The note in the catalogue tells us that the painter, a boy of 18, had three sittings of three hours each from Washington in 1795, when the sitter was 63 years old. It is a portrait that makes one realize the strain to which Washington's splendid physique had been submitted in the course of those three-score years, and the sacrifices involved in the performance of his mighty task. There are three other Washington portraits greatly different from one another.

Other prominent Americans whose portraits are in the exhibition include Robert Snow, who founded the first public library in Brooklyn, and had the good luck to be painted beautifully by William Dunlap, the writer, actor, and manager, who also was an artist; Major George Washington Whistler, the father of James McNeill Whistler, painted rather heavily by Inman; John Howard Payne, painted by Cephas G. Thompson, and Edgar Allan Poe, painted by Ferdinand Thomas Lee Boyle. These portraits are, however, less interesting as art than such things as the pallid, refined portrait of Charles Sprague, "Poet and Banker," by Chester Harding, the beautiful portrait of Sanford R. Gifford by Eastman Johnson, and above all the flower-like little pastel by Copley, and that painter's version of James Tilley standing in his metallic Copleyesque garments by a window, through which is seen the rope-walk in Boston left him by his uncle, a Boston ropemaker. The figure is well painted in Copley's firm uncompromising style of the late fifties, but the little scene of the rope-walk is a pure gem of color and delicate handling.

Besides the portraits there are two dramatic subject pictures by the clever Quidor, who was inspired by Irving's tales, several pictures by Washington Allston, including the vivacious group of Gilbert Stuart and many members of his family assembled in his painting room, and a warm glowing little genre scene by William S. Mount.

These pictures will be sold in the Grand Ballroom of the Plaza Hotel on Jan. 7.

The second collection in the galleries is that formed by the late William H. Payne, as fine a little assemblage of American work of the late nineteenth century as often is found in a salesroom. A number of the salient names of the period appear in the list of the painters. There are two landscapes by George Inness, one is a "Sunset Near St. Peter's, Rome," grave in composition, the dark buildings of the Vatican morose against a flaming sky, with the foreground of the river, on which a picturesque cargo boat is poled while the smoke from a "cook fire" on the deck drifts toward the bank. An unusual Inness that bears a relation to his succulent New Jersey idyls not unlike that borne by Corot's Roman pictures to his tremulous French landscapes of the later period.

The other Inness bears a more recognizable stamp of the painter's individuality and records in a mood of purest poetry, the shadow and gleam of a Summer storm.

There are five Blakelocks, of which a "Moonlight," with an especially fine sky and an evening landscape with the characteristically silhouetted trees softened by a tender blur of green in the depths of their shadowed foliage, are the most rewarding. Other pictures that hold the attention are a handsome "Salt Marsh in September," by Charles Melville Dewey, that shows a meadow stretching flat and almost featureless to the horizon with, nevertheless, every inch of the canvas made interesting by the artist's power to suggest the structure and life of the good brown earth and the unceasing rhythms of the natural world; a "Close of Day," by Dwight W. Tryon, in which land and sky are sensitively related and in which the color is unusually rich, and a "Winter Sunset," by the same artist, of a greater vision of expression. "An Old Field," by Alexander Wyant, simple and sure and large in feeling, as noble a composition as anything in the collection, three delightful examples of William M. Chase; a cool gray coast scene by Alexander Harrison, enlivened by sharp notes of red and orange, and a gay little "Saturday Afternoon," by A. C. Howland, in which the staccato notes of light happily express the mood of the school children at holiday. Among the small group of water colors in the collection is a study of a Gloucester fisherman by Winslow Homer. The older American school is represented by Thomas Cole and Asher B. Durand.

This collection will be sold at the Plaza on Jan. 6. Art lovers will find in the occasion an opportunity worth embracing.

TELLS VICTORY ARCH PLAN.

Many Sculptors to Aid Temporary Memorial Are Announced.

The details of the temporary arch of triumph which the city of New York will erect as an expression of the people's appreciation of returning troops who will march in the victory parade were made public yesterday by Thomas Hastings, of Carrere & Hastings, the designers. The arch will stand on the wide space west of Madison Square Park and will form an entrance to Fifth Avenue northward, as the Washington Arch does in Washington Square further south. Whether a permanent memorial, the plans for which are now being made, will be located in the same spot at Madison Square, has not been determined.

"It should first be understood," Mr. Hastings said, "that this arch is merely a temporary one. Before any decision is made regarding the permanent memorial to our brave men, it has been agreed that a free and general expression of opinion should be made by all of the art societies of the city as well as other societies interested in the project. To give permanent memorial to so great an event as the victory is a serious matter."

The chariot on top of the arch will be executed by Paul Bartlett, assisted by the Piccirilli brothers. The triumph of democracy will be the motif, and will be depicted by a chariot drawn by six horses in a group, with the crowning figure holding a flag. This group, according to Mr. Hastings, will be colossal in size. Four figures representing Peace and Justice, Power and Wisdom, executed by Herbert Adams and Daniel Adams, will be placed on either side, supported by the main column.

The inscription in the main attic of the arch will read as follows:

Erected to commemorate the homecoming of the victorious army and navy of the United States of America, and in memory of those who have made the supreme sacrifice for the Triumph of the Free Peoples of the World and the Promise of an Enduring Peace.

Allegorical figures will be modeled on the spandrels of the two main arches by Andrew O'Connor and Isidore Konti. Similarly allegorical figures will be executed on the minor spandrels of the side arches by C. A. Heber, F. M. L. Tonetti, Ulysses Ricci, and Phillip Martiny. Bas reliefs illustrating the battles of Château-Thierry, Ypres, and the Marne and the services rendered by the Y. M. C. A., Knights of Columbus, Jewish Welfare Board, Salvation Army, and other organizations will be made by Mrs. Harry Payne Whitney, Gutzon Borglum, John Flanagan, Herman MacNeil, Chester Beach, Mahonri Young, H. Crenier, Charles Keck, Frederick Roth, Eli Harvey, H. M. Shrady, G. Testi, and Raphael Menconi.

JAPANESE ENVOY HAILS CO-OPERATION

Peace Delegates and a Score of Aids Arrive Here on Way to Paris.

TRAVEL AS NATION'S GUESTS

Baron Makino, Once Here as a Boy, Renews Friendship Pledge of Far East.

Many members of the Japanese delegation to the Peace Conference arrived in New York yesterday, the party including twenty-three delegates, Attachés, and Secretaries, headed by Baron Nobuaki Makino. Baron Makino begged to be excused from formal interviews, but gave out instead a statement in which he said that, in principle and on broad grounds Japan was in full and hearty agreement with the allied Governments on the subject of a just and lasting world peace. The delegates were greeted at the Grand Central Station by Consul General Yada and members of the Japanese colony in New York, as well as of the Japan Society and other international organizations, who escorted the delegates to the Waldorf-Astoria.

Baron Makino, in his statement, said that his information concerning conditions in Japan since his departure had necessarily been disconnected, and he would therefore be unable to discuss the problems which were to come up for consideration at Versailles until he had the opportunity of consulting with his colleagues in Paris. He pointed out that Marquis Saionji, the senior delegate from Japan, was not able to leave on such short notice, but expected to join him, together with Viscount Chinda and Mr. Matsui, who will be the other members with Ambassadorial rank, in Paris some time later. Marquis Saionji is traveling by the Suez route.

On the trip across America the Japanese delegates were guests of the Government and traveled on a special train. Norman Armour of the State Department met the party at San Francisco and accompanied them to this city.

After Baron Makino's conference in Washington with Ambassador Ishii the delegates plan to sail for Europe by the Cunard liner Carmania on Saturday. They will spend a few days in London before going to Paris. Baron Makino expressed his appreciation of the courtesy shown to his party by the United States Government.

The last time he traveled between San Francisco and New York, he said, was in the early seventies when he came to attend school in Philadelphia. As a lad 10 years old he accompanied his father, Toshimichi Okubo, who was a Vice Ambassador of the Iwakura Mission, which came to this country and afterward visited England and Europe, to announce the restoration of the throne in Japan and the determination of the late Emperor Mutsuhito's Government to pursue the policy of "the open door" toward foreign nations.

"As my father came here and to Europe to announce to the world the broad and friendly policy of Japan in her future dealings with other countries, so I am now bearing the assurance that Japan will follow such a course in her foreign relations as will insure the most effective partnership in the great work of reconstruction which can be carried out only by the participation of all," said Baron Makino.

Japan's Part in the War.

"Japan, as one of the participants in the great war, was able to clear Germany from her bases and the seas of the Far East, and to keep the door open for commerce on the Pacific. We have insured peace in the Orient. Peace and the 'open door' is our policy in the Far East. In the maintenance of such fixed policy, we will welcome the co-operation of our friends.

"Our journey through the United States has been most interesting and instructive. I am deeply appreciative of the honor accorded and the extreme courtesy of every one since we landed on your shores. Our reception here and the kindly attentions we have received constitute an augury of the future relations between the two countries, which have never lived in better understanding and good neighborliness than they do at present. Everything I have seen and everything I have heard from my countrymen since I arrived in San Francisco has tended to indicate ever closer and more sympathetic relations in the near future."

Because of his appointment to go to Washington tomorrow Baron Makino was unable to accept a luncheon invitation extended by the New York Chamber of Commerce.

"I should have considered it a peculiar privilege," he said, "to meet the members of the chamber and the business men of this great city, with whom our connections and interests are continually drawing closer. Indeed, in the work of world readjustment the business men must play a leading part and in the days of peaceful development which lie before us in the Far East we shall welcome closer and more intimate relations with the leaders of industry, trade and commerce, who have perhaps done more than armies and navies to win the war. The Far East offers a vast field for the co-operation of the forces of reconstruction and those forces must necessarily be drawn from the ranks of the men who compose the Chambers of Commerce throughout Europe, the United States, Japan, and China."

Members of the Peace Delegation.

Here is the full list of those in the delegation:

Baron Nobuaki Makino, Chief of the Mission.
Michiharu Mishima, Private Secretary.
Secretaries of Department of Foreign Affairs: Yosuke Matsuoka, Sadao Saburi, Shigeru Yoshida, Eiichi Kimura, Hachiro Arita, Mamoru Shigemitsu.
Clerks of Department of Foreign Affairs: Kesazo Sato, Norio Ide, Jiro Tomoda.
Military Representative: Lieut. Gen. Takeji Nara. Staff—Lieut. Col. Hatsuhiko Ninomiya, Lieut. Col. Shunroku Hata, Captain Manzo Fujioka.
Naval Representative: Vice Admiral Isamu Takeshita. Staff—Hatao Yamakawa, councellor to the Department of the Navy; Captain Kichisaburo Nomura, Captain Shinjiro Yamamoto.
Commercial and Financial Delegates: Eigo Fukai, Director of the Bank of Japan; Yukimichi Shimomura, Private Secretary; Kikusaburo Fukui, Director of Mitsui & Co.; Ryukichi Takagi, Private Secretary; Matasu Kita, President of the Japan Cotton Trading Co.; Toyotaro Yasui, Private Secretary.

Commercial Representatives to Aid.

An interesting feature of the delegation is the inclusion of a number of representative business men. Their extensive knowledge of business conditions in the Far East will, it is believed, prove of great assistance when the question of adjustments and the plans for reconstructive co-operation are considered. Mr. Fukui is well known in New York because he represented the Mitsui Company in this city for a number of years.

Members of the party said that when they left Japan business was somewhat dull owing to a degree of uncertainty as to the future. For the last six months, the members added, the disturbed conditions in Russia and Siberia, as well as the activities of enemy agents, coupled with the disagreement between the North and South in China, were the cause of some uneasiness, but the surrender of Germany was viewed with the greatest satisfaction by the Japanese.

The commercial delegates, it was said, are confident that the Peace Conference will result in the establishment of improved conditions in the Far East.

PAGEANT USHERS IN NEW YEAR OF PEACE

Artists and Society Folk Give a Glittering Costume Ball at Hotel des Artistes.

DOFF MASKS AT MIDNIGHT

Festivities at the Sleepy Hollow Country Club and the Automobile Club of America.

Society welcomed the New Year of victorious peace with costume and masquerade balls. The largest affair of the evening was the costume ball of the Four Arts, held at the Hotel des Artistes, 1 West Sixty-seventh Street, more than a thousand guests attending in picturesque costumes, including prominent artists and society folk.

The galaxy of talent of the Four Arts combined to make a glittering pageant, and the glory of old Versailles and the Villa Trianon was revided in pageantry. The festivities began at the last stroke of midnight, and continued gaily until the gray dawn. An innovation of the ball was a breakfast cabaret, when the guests were enlivened over their ham and eggs by festive songs and dances.

The midnight celebration began with "The Masque of the Bells," by Helen Moller and her temple dancers. Prominent artists' models posed in tableaux arranged by Charles B. Falls, and there were divertissements by Roshanara, Michio Itow, Mignon Rodriguez, Eva Gautier, Cynthia Perot, and Tulle Lindahl in dances arranged by Adolph Bohm.

Many gorgeous costumes were worn ranging from the period of Louis XIV. until today, and masks were kept on till midnight. Two orchestras played for continuous dancing until daylight.

The committee in charge included Princess Pierre Troubetzkoy, Lady Colebrook, Lady Susan Fitz-Clarence, Miss Ethel Plummer, Miss Anne Rittenhouse, Mrs. Albert Sterner, Miss Clare Tice, Eugene Ysaye, James L. Breese, Howard Chandler Christy, Jacques Coppeau, Penrhyn Stanlaws, and Dr. Arnold Genthe.

The New Year was welcomed in at the Sleepy Hollow Country Club at Scarborough-on-Hudson by a brilliant ball. The clubhouse was gaily decorated in patriotic colors, and the 200 guests were in picturesque costume, with many military and naval uniforms. Dancing began at 10:30 and supper was served at midnight. The Floor Committee included Oswald C. Hering, Chairman; Charles E. Herrmann, T. M. Cleland, Oliver C. Macy, Walter B. Mahony, Frederic Hahn, Thomas C. Desmond, J. MacMillan Hamilton, and Giles Whiting.

One of the largest parties at the Victory Dance to see the New Year in at the Automobile Club of America was that given by Mr. and Mrs. E. J. Newell in honor of Alan R. Hawley, President of the Aero Club of America. Sir Frank Barnard, the Lieutenant Governor of British Columbia, and Lady Barnard, Count and Countess Rudolph Festitics, Captain Makin of the British Naval Intelligence and Mrs. Makin, Major Cushman A. Rice, Major Henry Sheldon, and Captain F. Bacelaer of the French Mission, were among the guests.

A Daughter Born to Mr. and Mrs. Sulzberger.

A daughter was born to Mr. and Mrs. Arthur Hays Sulzberger last evening at the Woman's Hospital, West 110th Street. Mrs. Sulzberger is the daughter of Mr. and Mrs. Adolph S. Ochs.

Bernstein-Stroock.

The marriage of Zion de Frece Bernstein, a son of Mrs. Louis J. Bernstein, and Miss Helen M. Stroock, a daughter of Mr. and Mrs. Ely Stroock of 255 West End Avenue, took place last evening at the Biltmore, the Rev. B. A. Tintner performing the ceremony. The bride, whose father gave her in marriage, was attended by Mrs. James E. Stroock, and Harold de F. Bernstein was the best man. Mr. and Mrs. Bernstein left last night to spend their honeymoon on the East Coast of Florida.

Obituary Notes.

Miss HELEN LAWRENCE BANTA, daughter of Mr. and Mrs. Walter A. Banta, died of pneumonia on Sunday at her home, 699 Sterling Place, Brooklyn. She was an active member of the New York Avenue M. E. Church and of Virginia Dare Chapter, Daughters of the Revolution.

WILLIAM J. BOLGER, a lawyer at 149 Broadway, Manhattan, and active in Democratic politics in the Bay Ridge section of Brooklyn, died suddenly yesterday at his home, 421 Fifty-fifth Street, Brooklyn, in his forty-second year. Mr. Bolger was a graduate of the Albany Law School. He was one of the founders of the Bay Ridge Savings Bank and its counsel. He was a member of the Montauk Club, the Catholic Club, the Emerald Association, and the New York Lawyers Club.

Mrs. HAZEL FOSTER ROCHE, widow of Captain David M. A. Roche, master of the towboat Victory, died on Monday at her home, 509 Twelfth Street, Brooklyn. Her husband died on Thursday of last week.

GEORGE WILLIAM HUUS, 51 years old, in the employ of O. W. Ingersoll, a manufacturer of oils and paints, died on Monday at his home, 825 Fifty-eighth Street, Brooklyn, of paralysis.

Miss MARY L. McGARRY, a daughter of James P. McGarry, a Brooklyn builder, died from heart disease on Sunday at her home, 192 Dean Street, Brooklyn, aged 35 years.

CHARLES E. CLARK, one of the oldest licensed druggists in Brooklyn, died of heart disease on Sunday while on his way home from the drug store at Fulton Street and Ralph Avenue, where he had been employed for the last twenty-five years. Mr. Clark was 76 years old and lived at 838 Herkimer Street, Brooklyn.

WILLIAM RAE, retired carpenter and builder, died in his sixty-seventh year on Monday at his residence, 1,421 Forty-eighth Street, Brooklyn.

FRANK B. REEVE, a wealthy farmer of Riverhead, L. I., died on Sunday of pneumonia, following influenza. The rest of his family are also ill with the same disease. Mr. Reeve was 60 years old.

WILLIAM F. FITZGERALD, Secretary to William L. Dill, State Motor Vehicle Commissioner of New Jersey, died yesterday in Paterson, his home. He was 35 years old.

ZENAS BURNS, who for many years prior to his retirement was a Manhattan merchant, died yesterday at his home, 124 Featherbed Lane, New York City, at the age of 70 years.

Mrs. ELLA SUGDEN, 71 years old, a member of an old New York family, who had spent practically all of her life in the Chelsea section, died yesterday at the Majestic Hotel, in Philadelphia.

JOSEPH T. ELLIS, 72 years old, died Monday night at his home in Flushing, L. I. For a quarter of a century he was in the bakery business at Whitestone, L. I.

JAMES E. HILLYER, 57 years old, an adjuster of fire insurance claims with the Franklin and Pennsylvania Fire Insurance Company, died Monday at his home in Flushing, L. I.

EVERETT J. BOYD, Assistant Treasurer of the Hamilton Trust Company, of Paterson, N. J., died yesterday. He was 32 years old.

FREDERICK H. COOLEY, 86 years old, died yesterday at the home of his son, James H. Cooley, a lawyer, of Jamaica, L. I.

FREDERICK TALBOT, 36 years old, a business man of Huntington, L. I., died Sunday at his home there.

JOSEPH FINN, 46 years old, a contracting mason and the first Beach and Park Commissioner under Mayor Francis of Long Branch, N. J., died yesterday.

Ex-Chief JOSEPH CONOVER of the Deal (N. J.) Fire Department, died yesterday of pneumonia. Mr. Conover, who was 35 years old, was Secretary and Treasurer of the Deal Board of Health.

THOMAS G. DICKENSON, an electrical engineer, died Sunday at his home, 464 Columbus Avenue, at the age of 32 years.

HARRY S. GEARY, for more than twenty-five years employed in the composing room of The New York Herald, died Monday at the Union Printers' Home at Colorado Springs, Col. He was a son of Manus J. Geary, for many years foreman of The Herald composing room.

Mrs. ANNA M. S. BAIER, wife of Dr. Victor Baier, organist and choirmaster of Trinity Church, died Sunday at her home, 971 Lexington Avenue.

A. HOWARD CLARK, curator of the Division of History of the National Museum, and editor of publications at the Smithsonian Institution, died yesterday in Washington, aged 68.

$77,883.80 NOW TOTAL FOR NEEDIEST CASES

Edwin Gould's Check for $1,000 Swelled Receipts of Yesterday to $1,275.75.

Contributions for New York City's Neediest Cases yesterday totaled $1,275.75, bringing the grand total this year to $77,883.80. This provides for the Hundred Neediest Cases and nearly one hundred additional cases. The sum required for the relief of the entire 200 cases is $80,793, which is greater than the total so far received by $2,909.20.

Edwin Gould sent a check for $1,000 for the Neediest Cases yesterday, one of six contributions reaching four figures which have been received this year. Two of yesterday's contributions came from Florida, one from Palm Beach, and the other from Ormond Beach.

The contributions received yesterday were as follows:

The New York Times	**$1,216.75**
Brooklyn Bureau of Charities	**30.00**
Charity Organization Society	**21.00**
Association for Improving the Condition of the Poor	**7.00**
State Charities Aid Association	**1.00**
Total	**$1,275.75**
Previously acknowledged	**76,608.05**
Grand total	**$77,883.80**

Contributions Received Direct by The New York Times.

Edwin Gould	$1,000.00
H. G. McVickar	50.00
O. L. L. and J. O. L.	25.00
W. M.	25.00
Mrs. Harry Dreyfus	25.00
E. W. Barber	10.00
Miss M. E. Wright	10.00
Lillian L. Dixon	10.00
Roger and Margaret Strasser	10.00
E. L. Sands	6.00
St. Paul's Sunday School, Class 22, Englewood, N. J.	6.00
Sylvia B. Pearson and Nellie B. Jackson	5.00
Mrs. Martin Berwin	5.00
A Nurse	5.00
F. P.	5.00
Anonymous	5.00
A. E. Baker	5.00
R. C. Ioas	5.00
Cheer Up Club	3.75
E. N. Benedict	1.00
Total	$1,216.75

Contributions Received Through the Brooklyn Bureau of Charities.

Mrs. K. B. Caldwell	$25
H. Z. L.	5
Total	$30

Contributions Received Through the Charity Organization Society.

Antoinette E. Searles	$10
Anonymous	10
K. Cranner	1
Total	$21

Contributions Received Through the Association for Improving the Condition of the Poor.

Mrs. S. S. Walstrum	$5
H. Alexander	1
K. Cranner	1
Total	$7

Contributions Received Through the State Charities Aid Association.

K. Cranner	$1

Pallbearers for Miss Sidgwick.

The funeral of Miss Rose Sidgwick, a member of the British Educational Mission, will be held today at Woodlawn Cemetery. A memorial and committal service will be held at St. Paul's Chapel, Columbia University, at 2:30 o'clock this afternoon, conducted by Dr. Manning and Chaplain Knox. The pallbearers will be Elihu Root, Chairman of the Honorary Reception Committee of the American Council on Education; Commander A. T. Blackwood, R. N., British Naval Attaché, representing the British Government at Washington; Geoffrey Butler, C. B. E., representing Sir Henry Babington Smith, K. C. B., C. S. I., Assistant Commissioner of the British War Mission; Professor W. H. Schofield, for Harvard University; President Arthur T. Hadley, for Yale University; Provost William H. Carpenter, for Columbia University; Chancellor Elmer E. Brown, for New York University; Professor Stephen P. Duggan, for the College of the City of New York, and Professor J. F. Foakes Jackson of Cambridge, England.

Annie Ward Tiffany Dead.

Annie Ward Tiffany, once prominent actress, widely known as Biddy Ronan in "The Shadows of a Great City," died yesterday at her home in Syracuse, N. Y., where she had lived since 1907.

Born Annie Ready, she had been on the stage more than fifty years. During her career she played with the elder Sothern, Lester Wallack, Lawrence Barrett, and other famous actors. She was at one time leading woman with Joseph Jefferson. She was married to a Mr. Tiffany, of New York, but they parted. Later she married Charles G. Greene, her manager, also an actor. She left the stage in 1904 and went to South America. Later she obtained a divorce from Mr. Greene, but was remarried to him at Buzzards Bay, where she was living, in 1909. Her home at Buzzards Bay was near that of the late Joseph Jefferson. Last week Miss Tiffany planned her funeral, selecting the pallbearers. The services will be held tomorrow.

Detective H. J. O'Connor.

First Grade Detective Harry J. O'Connor, who held a confidential position in the office of Commissioner Enright at Police Headquarters, died yesterday at Memorial Hospital. His home was in Third Avenue, College Point, L. I. Detective O'Connor, who was 34 years old, joined the police force in 1907. When Mr. Enright became head of the Police Department he assigned Detective O'Connor to his office.

Holiday Greetings.

BERGER.—A happy, healthy, and prosperous year 1919 to all my friends, private and commercial, is my heart's desire.
GUSTAVE G. BERGER,
Swiss Clock Co., 85 Barclay St.

ETTELSON.—A Happy New Year to my friends. HENRY ETTELSON.

JACKSON.—Dr. and Mrs. Meyer Jackson wish their relatives and friends a Happy New Year.

ROBESON.—Alderman and Mrs. William C. Robeson extend to their relatives and friends hearty greetings for a Happy New Year.

Born.

GOLDSTEIN.—Mr. and Mrs. Nathan L. Goldstein (nee Rose G. Zeitlin,) of 642 West 172d St., are happy to announce the birth of a daughter at the Lying-in-Hospital on Dec. 30, 1918.

SULZBERGER.—Tuesday evening, Dec. 31, 1918, at the Woman's Hospital, West 110th St., to Mr. and Mrs. Arthur Hays Sulzberger, a daughter. Mrs. Sulzberger is the daughter of Mr. and Mrs. Adolph S. Ochs.

Engaged.

PAGE—DILLON.—Miss Dorothy Dillon engaged to Lieutenant Donald O. Page, U. S. A. Mrs. John Milton Dillon of Far Hills, New Jersey, and 205 West 57th St., New York, announces the engagement of her daughter, Dorothy Downing, to Lieutenant Donald Ormsby Page, U. S. A., son of Mr. and Mrs. William Hussey Page. Miss Dillon made her debut two years ago. She is the granddaughter of the late Augustus C. Drewery and of the late Judge John F. Dillon. Lieutenant Page has just returned from France, where he was gassed and wounded at Chateau Thierry.

WEINBERG—SCHWARTZBERG.—Mr. and Mrs. B. Schwartzberg of 950 Hoe Av., announce the engagement of their daughter Flora to Mr. Julius Weinberg, son of Mr. and Mrs. Wm. Weinberg of 3,671 Broadway.

Married.

GORDON—COLLIER.—On Monday, Dec. 30, at St. Thomas's Church, Washington, D. C., by the Rev. C. Ernest Smith, D. D., Sara R. Price Collier to Lieutenant Frederic Charles Fellowes Gordon, R. N.

HASBROUCK—MILLER.—St. Peter's Church, Albany, N. Y., on Tuesday, Dec. 31, 1918, by the Rev. C. C. Harrimon, Miss Helen Franchot Miller, daughter of Mr. George D. Miller of Albany, N. Y., to Mr. Levi Hasbrouck of Ogdensburg, N. Y.

POTTER—HAYS.—On Saturday, Dec. 21, at Broadmoor, Colorado Springs, Marion, daughter of Mrs. David Hays, to William J. Potter.

SHARKEY—CONEY.—On Dec. 26, at the British Consulate, Rome, Italy, Sylvia T. Coney, of Orange, N. J., to Captain Valentine Sharkey, of the British Army.

Died.

ADAMS.—In this city on Dec. 31, of pneumonia, Edith Temple Gracie, beloved wife of Dunbar B. Adams, now in service in France, and daughter of Constance Shack Gracie and the late Archibald Gracie. Notice of funeral hereafter. Washington, D. C., papers please copy.

ADAMS.—On Dec. 31, at her residence, 448 Riverside Drive, Calista Weaver, beloved wife of Dr. John Perry Adams and most devoted mother of Mabel Von Derschan. Notice of funeral hereafter.

ANGEVINE.—Ira Stephen, on Dec. 30, 1918, son of Stephen and Lilly Angevine, in his 67th year. Funeral services Wednesday evening at his late home, 481 Franklin Av., at 8 o'clock. Interment at convenience of family.

ANHALT.—On Dec. 31, aged 72 years, Abraham, beloved husband of Sarah (nee Phillips) and devoted father of Jack L. and Saydee Stern. Notice of funeral hereafter.

BAGGE.—Marian E. Edith, beloved wife of Amandus E. Bagge, on Monday, Dec. 30, 1918. Funeral services at the residence of her mother, Mrs. George G. Wright, 1,074 Intervale Av., on Tuesday, Dec. 31, at 8 P. M. Interment East Worcester, N. Y.

BAIER.—On Dec. 29, 1918, Anna M. Schmitt, beloved wife of Dr. Victor Baier, and sister of John J. Schmitt. Services at her late residence, 971 Lexington Av., Wednesday, Jan. 1, 1919, at 10 A. M.

BALL.—On Monday, Dec. 30, 1918, Mary Isabel, widow of Horace B. Ball. Funeral services at her late residence, 34 Mount Morris Park West, Thursday, 8 P. M.

BARNES.—The death of Dr. William Leonard Barnes occurred Tuesday, Dec. 31. Funeral from the home of his brother, George Barnes, Syracuse, N. Y.

BEATTIE.—Suddenly, at Manzanillo, Cuba, Dec. 17, David, infant son of Charlotte and Richard Beattie.

BELEN.—Dec. 30, Joseph Belen, the beloved husband of Laura Belen. Funeral Jan. 1, 2 P. M., from his late residence, 155 East 55th St. Interment Calvary.

BOLGER.—Suddenly, on Dec. 31, William J., beloved husband of Helen Ryan. Funeral from his late residence, 421 55th St., Brooklyn, on Friday, Jan. 3, at 9:30 A. M., thence to the Church of Our Lady of Perpetual Help, 5th Av. and 59th St., where a solemn mass of requiem will be sung. Automobile cortege.

BREWSTER.—Ella Tuthill, daughter of the late Charles Henry and Cora Tuthill Brewster, at 136 West 78th St., New York City, on Dec. 31, 1918. Notice of funeral hereafter.

BRIESEN.—Frank V., suddenly, on Dec. 30, 1918, in his sixty-sixth year. Funeral services at Arion Society, 226 West 72d St., on Thursday, Jan. 2, at 12 o'clock noon.

BRIESEN.—It is with great sorrow that we announce the death of our ex-President Frank v. Briesen. The members are requested to attend the funeral at our clubhouse on Thursday, Jan. 2, at noon.
ARION SOCIETY.

BROSE.—Entered into rest on Monday, Dec. 30, 1918, Edwina W., daughter of the late George W. Hennings and wife of William C. and mother of George W. and Edwin J. Brose. Funeral services at her late residence, 181 Garfield Place, Brooklyn, Wednesday, Jan. 1, 1919, at 8 P. M. Interment private.

BYRNE.—On Dec. 31, May Byrne. Services "THE FUNERAL CHURCH," (Campbell Bldg.,) Broadway and 66th St., Thursday afternoon, 2 o'clock.

CAILLE.—On Tuesday, Dec. 31, Libby Caillé, beloved sister of Mrs. Adolph Zeh, in her 63d year. Relatives and friends are respectfully invited to attend the funeral services at the residence of her sister, 243 West 52d St., Wednesday, Jan. 1, 1919, at 8 P. M. Kindly omit flowers.

CARBERRY.—Jennie M., beloved wife of John D. Carberry, departed this life Dec. 31, 1918. Funeral from her late residence, 822 Greene Av., Brooklyn, on Thursday, Jan. 2, 1919. Solemn requiem mass in Church of St. John the Baptist, Lewis and Willoughby Avs., at 10 A. M. Interment private.

COFFEY.—At his home, 9 Lamartine Terrace, Yonkers, N. Y., Tuesday, Dec. 31, 1918, Arthur Herbert Coffey, Second Lieutenant, Air Service, U. S. A., son of Edward H. and Annie D. Coffey, in his 26th year. Funeral from Church of the Holy Rosary, Lamartine Av., Thursday, Jan. 2, at 10:30 A. M. Interment private.

COHEN.—On Dec. 31, in her 51st year, Mathilda, (nee Dreyfuss,) beloved wife of Henry Cohen, retired Police Inspector of New York, and devoted sister of Jacob and Samuel S. Dreyfuss. Relatives and friends are invited to attend the funeral from the Chapel of Saul A. Rothschild, 2,003 7th Av., on Thursday, Jan. 2, at 2 P. M.

COURTNEY.—On Dec. 29, the Rt. Rev. Frederick Courtney, D.D., Rector Emeritus of St. James's Church, New York, and formerly Bishop of Nova Scotia. The burial services will be read at St. James's Church, Madison Av. and 71st St., Wednesday, Jan. 1, at 3 P. M. The clergy are asked to bring vestments and white stoles. The body is lying in state at St. James's Church.

COURTNEY.—The members of the British Schools and Universities Club of N. Y. are requested to attend the funeral of our former President, the Right Rev. Frederick Courtney, D. D. Services will be held on Wednesday, Jan. 1, 1919, at 3 o'clock P. M., at St. James's Church, Madison Av. and 71st St.
E. F. DARRELL, President,
VICTOR F. CLARENDON,
Acting Secretary.

COURTNEY.—The members of Nelson Lodge, No. 64, Order Sons of St. George, are requested to attend the funeral services of our honorable member, the Right Rev. Frederick Courtney, D. D., at St. James's Church, Madison Av. and 71st St., on Wednesday, Jan. 1, 1919, at 3 o'clock P. M.
PERCY JOHNSON,
Worthy President.
FRED W. HAYWARD,
Worthy Secretary.

COURTNEY.—The members of St. George's Society of New York are requested to attend the funeral of our former chaplain, the Right Rev. Frederick Courtney, D. D. Services will be held on Wednesday, Jan. 1, 1919, at 3 o'clock P. M., at St. James's Church, Madison Av. and 71st St.
GEORGE E. IDE, First Vice President.

DE CICCO.—Anthony A. De Cicco, beloved son of Mr. and Mrs. Pasquale De Cicco, age 27, of Clark St., and Van Alst Avenue, Astoria, L. I., after a brief illness, passed away at his home. Funeral services will take place at 9:30 A. M., at his late home, Thursday, Jan. 2, 1919.

DUDDE.—Entered into life eternal, Dec. 31, 1918, at her residence, 322 East 53d St., Bertha Dudde, (nee Behman,) aged 56 years, dearly beloved mother of the Rev. J. H. Dudde, Elsie Zantow, and William Dudde. Funeral services at Christ Church, 406 East 19th St., Thursday, Jan. 2, 1919, at 2 P. M. Interment private.

ELY.—On Dec. 31, after a short illness, Eliza Upham, daughter of Charles and Eliza Adams Ely, at the home of her niece, Mrs. John Craig Clark. Funeral services on Thursday, 12:30 P. M., at St. Andrew's Church, Meriden, Conn. Interment West Springfield, Mass.

FEGUEIRA.—On Dec. 30, Paulo Wessells Fegueira. Relatives and friends are respectfully invited to attend the funeral services on Thursday, Jan. 2, at 1 o'clock P. M., at his late residence, 38 Madison Av., Jersey City. Interment at Greenwood Cemetery.

FRASER.—At Whitestone, N. Y., on Tuesday, Dec. 31, 1918, Sarah A., beloved wife of William Fraser, formerly of Manhattan. Funeral services from the residence of her daughter, Mrs. Catherine Carbine, Shore Road, between 11th and 12th Avs., Whitestone, N. Y., on Thursday, Jan. 2, 1919, 8 P. M.

GALLAGHER.—Suddenly, on Tuesday, Dec. 31, 1918, at her residence, 161 East 90th St., Annie M., widow of Thomas Gallagher. Requiem mass at 10 o'clock Friday morning, Jan. 3, 1919, at Church of St. Ignatius Loyola, 84th St. and Park Av.

GEILS.—On Monday, Dec. 30, 1918, Meta S. Geils, (nee Lankenau,) beloved wife of John L. and mother of Henry L. and H. William Geils, in her 58th year. Funeral service at her late residence, 584 East 165th St., on Jan. 1, 1919, 8:30 P. M. Funeral private.

GRANO.—Einar Vang, age 35 years, from influenza, Dec. 30, at his residence, Leonia, N. J. Services at 3 P. M. Thursday, Jan. 2. Funeral private.

GRISCOM.—Clement Acton, of pneumonia, on Dec. 30, 1918, at his residence, 37 5th Av. Funeral private, Wednesday, Jan. 1, at the Chapel of the Comforter, 10 Horatio St., New York.

HARRIOTT.—Amelia Roberts, beloved wife of Edward L. Harriott, entered into rest Tuesday evening, Dec. 31. Funeral services at her late residence, 144 St. James Place, Brooklyn, Thursday at 2 P. M.

HAWKS.—On Dec. 31, Gertrude Richards Holmes Hawks, in the ninetieth year of her age. Interment at Detroit.

HEARN.—Dec. 30, Katherine, the beloved wife of Charles B. Hearn and mother of Margaret, Joseph, and Charles Hearn, Jr. Funeral Thursday, 9:30 A. M., from her late residence, 307 East 52d St. Solemn requiem mass, 10 A. M., at the Church of St. John the Evangelist, 55th St. and 1st Av.

HERSKOVITZ.—Nathan, Monday, Dec. 30, at 2,486 Grand Concourse, beloved husband of Lena Herskovitz, father of Martin and Victor, brother of Frank Herskovitz. Funeral services to be held at undertakers', Winter & Reich, Wednesday morning, Jan. 1, 10:30 A. M.

HERZFELD.—After a short illness, on Tuesday, Dec. 31, Lucy Felicia, beloved daughter of Felix and Ida Herzfeld. Funeral private.

HILLYER.—Died, at his residence, 80 Sanford Av., Flushing, N. Y., on Tuesday, Dec. 31, 1918, James E., beloved husband of Annie E. W. Hillyer. Funeral service private, on Friday, Jan. 3, 1919.

HERZFELD.—At a meeting of the Board of Directors of Auxiliary 12 of Stony Wold Sanitarium held on Dec. 31, 1918, the following resolution was adopted: Resolved, That we mourn the passing away of our dearly beloved Treasurer, Lucy F. Herzfeld, and be it further resolved, That a copy of this resolution be sent to her bereaved family.
MILDRED S. SIDENBERG, Chairman.
AMY NORDLINGER, Secretary.

HOFF.—On Dec. 29, Charles Hoff, aged 61, of 11 Park Av., Brooklyn Hills, L. I. Funeral Thursday at 9:30 A. M.

HOGAN.—On Dec. 29, 1918, Grace Ayton Hogan, (nee Dodge,) beloved wife of William L. Hogan, also beloved daughter of Frank V. R. and Mary Dodge. Funeral from her late residence, 900 Forest Av., Bronx, on Wednesday, Jan. 1, at 2 P. M. Interment Woodlawn Cemetery. Automobile cortege.

HOPPOCK.—On Saturday, Dec. 28, 1918, Frank, son of the late George and Dora (born Smith) Hoppock, grandson of the late Edwin Smith and Howell Hoppock. Services at funeral parlor of F. E. Holes & Son, 59 West 125th St., Wednesday, 10 A. M.

HOYT.—On Dec. 31, 1918, Emily Jane, beloved wife of Henry F. Hoyt. Services at her late residence, 27 Rutland Road, Flatbush, Brooklyn, Friday, Jan. 3, 1919, at 8:30 P. M. Interment private.

HURD.—On Tuesday morning, Dec. 31, 1918, Jane Agnes, (nee Halstead,) beloved wife of Ebenezer Hurd. Funeral service at her late residence, 490 West End Av., on Thursday afternoon at 4 o'clock.

KELLY.—On Dec. 30, 1918, Mary, beloved wife of James Kelly. Funeral from her late residence, 109 West 122d, on Thursday, Jan. 2, 9:45 A. M., thence to Church of St. Thomas the Apostle. Solemn requiem mass will be offered for the repose of her soul. Interment Calvary. Automobile cortege.

KILROE.—On Monday, Dec. 30, Thomas, beloved husband of Delia Kilroe, (nee McNamara.) Funeral Wednesday, Jan. 1, at 2 P. M., from his late residence, 315 76th St., Brooklyn.

KRAUS.—Arthur A., beloved husband of Frances Kraus, (nee Klein,) brother of Julia and Walter, at Kent, Ohio. Funeral Thursday, Jan. 2, at 1:30 P. M., Sam Rothchild's Funeral Parlors, 208 Lenox Av.

KRULDER.—On Dec. 30, Ida F. Krulder, beloved wife of Charles Krulder, (nee Pfister.) Funeral service at her late residence, 1,037 Faile St., Bronx, on Thursday at 1 P. M. Interment Lutheran Cemetery.

LARNED.—Mrs. Thomas H., suddenly, at residence of her daughter, Mrs. Robert E. Hall, Winnetka, Ill., Dec. 30, 1918. Interment Pittsfield, Mass. Boston and Philadelphia papers please copy.

LEAVY.—At her late residence, 609 West 127th St., Dec. 30, 1918, Alice Mary McCabe, widow of Hugh George Leavy and mother of Alice, (Mrs. Ashley T. Cole) and Estelle Leavy. Services Thursday, Jan. 2, at 10 o'clock, Church of the Ascension, 107th St., near Broadway.

LEIGH.—At his home, Waldemere Av., Bridgeport, Conn., Dec. 30, 1918, William Bushnell Leigh, beloved husband of Frances Barnum Leigh. Funeral services will be held at his late residence on Thursday, Jan. 2, at half-past 2 o'clock. It is earnestly requested that no flowers be sent.

LUCAS.—Suddenly, on Sunday, Dec. 29, Frances Tuterbaugh, daughter of the late Sabin B. and Anna E. Tuterbaugh, at the home of her daughter, Mrs. James M. Akin, at Grantwood, N. J. Peoria (Ill.) papers please copy.

MARTIN.—On Dec. 31, at her residence, 137 West 104th St., Mabel Annie Martin, in her 36th year, beloved daughter of Fanny S. Imlah. Services at residence Friday, Jan. 3, at 2 P. M.

MARX.—On Sunday, Dec. 29, in his 81st year, Joseph, dearly beloved husband of Mathilda and dear father of Simon, Bettina, Bernard, and Edith Loeb. Funeral services at his late residence, 352 West 118th, Wednesday, Jan. 1, at 11 A. M.

MARX.—At Barcelona, Spain, on Sept. 27, 1918, Luis Marx, father of Mary M. Bernheim. Funeral private.

McGREAL.—John E., Dec. 30, of pneumonia, at his residence, 1,531 Pacific St., Brooklyn, John E., beloved son of Mary J. and the late Edward D. Funeral from Church of Our Lady of Victory, Throop Av. and McDonough St., Thursday, Jan. 2, at 9:30 A. M. Kindly omit flowers.

McHUCHEON.—Charles. Services "THE FUNERAL CHURCH," Broadway, 66th St., (Frank E. Campbell's,) Saturday, 8:30 P. M.

MILLER.—Mary Rice Miller, in her 79th year, wife of the late M. Silas Miller and mother of Ernest Miller. Funeral services at her late residence, Coxsackie, N. Y., at 4 P. M. Jan. 2. Burial services at Albany Rural Cemetery Jan. 3, 11 A. M.

MORRIS.—On Sunday, Dec. 29, 1918, at her residence, 458 West 25th St., Mary Morris, widow of James Morris. Funeral mass at 10 o'clock Thursday morning, Jan. 2, at St. Columba's Church. Kidly omit flowers.

MORRISON.—At Plainfield, N. J., at the parents' residence, 666 West 7th St., on Tuesday, Dec. 31, 1918, Edward G., son of Joseph A. and Alice A. Mauger, in his 6th year. Services private.

MURPHY.—On Sunday, Dec. 29, Helen, daughter of the late Samuel Jennings Murphy and the late Serena Chesnut Deas. Funeral service will be held at the residence of her brother, Dr. Deas Murphy, 165 East 62d St., on Thursday, Jan. 2, at 10 o'clock. Interment at Woodlawn. Mobile, Ala., and Charleston, S. C., papers please copy.

NELSON.—On Dec. 30, 1918, Anna Nancy Nelson, (nee Wagoner.) Funeral New York and New Jersey Crematory, North Bergen, N. J., on Jan. 1, 1919, at 2 P. M.

POST.—Herbert Hicks, on Twelfth Month, 30th, at Westbury, N. Y., son of John W. and Phebe H. Post. Funeral will be held from his late residence on Fifth Day, First Month, 2d, at 11 o'clock. Train leaves Penn Station at 9:59 A. M., and Brooklyn 9:57 A. M.

RAYMOND.—Suddenly, of heart failure, Dec. 31, 1918, at his residence, 123 Henry St., Brooklyn, Dr. Rossiter W. Raymond, in the 79th year of his age. Notice of funeral hereafter.

ROOSEEL.—Charles, died at Mount Dora, Fla., Tuesday, Dec. 31. Buffalo and Philadelphia papers please copy.

RUSSELL.—On Dec. 30, 1918, Harriet L., beloved wife of James C. Russell and daughter of the late Richard Varian. Funeral service from her late residence, 1,817 Clay Av., Bronx, on Thursday, Jan. 2, at 4 P. M.

STREET.—On Sunday, Dec. 29, 1918, at her residence at White Plains, N. Y., Kate Dana Street, widow of the late Edwin A. Street, in the seventy-sixth year of her age. Funeral services will be held at the residence of her son, Rev. William D. Street, 4 Ridgview Av., White Plains, on Wednesday, Jan. 1, at 10 A. M. Train from Grand Central Station at 8:50 A. M.

SATTERLEE.—Edward Lansing. A memorial service for Captain Satterlee, son of the late Edward Rathbone Satterlee and Johanna Reese Satterlee, who died in the service of his country in France, Dec. 4, will be held at Calvary Church, 4th Av. and 21st St., on Thursday, Jan. 2, at 5 o'clock P. M. Invitation to attend is extended to his family and friends and to members of the Society of Beaux Arts Architects, of the Psi Upsilon Fraternity, and to veterans of the 7th Regiment.

SCHMIEDER.—On Monday, Dec. 30, 1918, at 11:15 P. M., Aimee, beloved sister of Henry, John C., and Robert L. Schmieder. Funeral services at her late residence, 27 Jane St., Englewood, N. J., Thursday, Jan. 2, 1919, at 11:30 A. M. Burial private.

SEIBERT.—At West Roxbury, Mass., on Dec. 29, Bella Seibert, daughter of the late Charles and Elizabeth Adriante Seibert. Funeral services at Chapel in Greenwood Cemetery, Wednesday, Jan. 1, at 2 P. M. Kindly omit flowers.

SHEPARD.—In France, on Dec. 16, Captain Francis B. Shepard, 313th Field Artillery, 80th Division, U. S. A., beloved husband of Ethel Guernsey Shepard of South Orange, N. J. Philadelphia and Boston papers please copy.

SMITH.—On Sunday, Dec. 29, 1918, at the Naval Hospital, Portsmouth, Va., Theodore Lott, beloved husband of Edith Bower Smith and son of the late Abraham H. Smith, in the 34th year of his age. Funeral services from the residence of his brother, Daniel S. Smith, 82 Union Av., Jamaica, N. Y., Wednesday, Jan. 1, 1919, at 8:15 P. M. Interment Springfield Cemetery Thursday A. M.

SMITH.—Went to sleep, Dec. 31, 1918, Nettie Smith, dearly beloved mother of Josephine M. Helwege. Funeral services Thursday evening, 8:15 o'clock, at her late residence, Mountain Lake, N. J. Train leaves Hoboken, D., L. & W. R. R., 6:38 P. M. Interment private.

SOLOMON.—Robert Lewis, beloved son of Sol B. and the late Rosalie Solomon, on Dec. 30, 1918, in his 40th year. Funeral services Wednesday morning, at his late residence, 95 Sickles Av., New Rochelle, at 9 o'clock, and at the chapel of Salem Fields Cemetery at 11 o'clock.

SOLOMON.—Robert Lewis. Congregation Shaaray Pesila, West End Synagogue, announces with deep regret the death of Robert Lewis Solomon, a member of the congregation. Funeral services Wednesday morning at his late residence, 95 Sickles Av., New Rochelle, at 9 o'clock, and at the Chapel of Salem Field Cemetery at 11 o'clock.
MORRIS A. MAGNER, President.
ISAAC BILDERSEE, Secretary.

SOLOMON.—Shaaray Tefila Sisterhood regrets to record the death of Robert Solomon, son of our esteemed member, Mr. Sol. B. Solomon, and ex-President Mrs. Rosalie Solomon.
Mrs. MAX L. LEVENSON, Pres.

SQUIER.—Emma J., of Newburg, N. Y., and The Shoreham, Asbury Park, N. J., entered into rest Tuesday, Dec. 31, 1918. Funeral services at her late residence, 142 Chambers St., Newburg, on Thursday, Jan. 2, at 2 o'clock.

STERN.—Morris, on Monday, Dec. 30, at his residence, 88 Central Park West, beloved husband of Leonora W., father of Stanley and Edward Stern. Funeral at convenience of family.

STRAUSS.—Fannie, of 47 Fort Washington Av., widow of Nathan, and beloved mother of Carrie Hirsch and Lester A. Strauss. Notice of funeral later.

SWAN.—Suddenly, of pneumonia, on Monday, Dec. 30, 1918, Margaret Cunningham Swan, daughter of the late James H. and Maria Rogers Cunningham and wife of Henry Tilden Swan. Funeral from late residence, 52 Tennis Place, Forest Hills, L. I., Thursday, 10:30 A. M. Interment Holy Cross Cemetery.

TAUSSIG.—Adele, on Dec. 31, at Yonkers, N. Y., widow of Dr. William Taussig of St. Louis, Mo., in her eighty-third year.

TITUS.—At 193 Sharpe Av., Port Richmond, S. I., Dec. 29, A. Jessie Titus, (nee Hoffman,) in her 25th year. Funeral Wednesday, Jan. 1, 1919, at 1 P. M. Interment Calvary Cemetery.

VAN SANTVOORD.—Suddenly, of pneumonia following influenza, on Dec. 30, 1918, at her residence, 209 West 97th St., Richarda, daughter of the late Richard Van Santvoord, M. D., and Hattie R. Van Santvoord. Funeral services at the Reformed Church of Harlem, Lenox Av. and 123d St., on Thursday at 10 A. M.

VERNAM.—In the service of his country at Longwy, France, on Dec. 1, 1918, of wounds received in action on Oct. 29, First Lieutenant Remington de B. Vernam, pursuit pilot, 22nd U. S. Aero Squadron, aged 22 years, only son of Mr. and Mrs. Philip J. Ross and brother of Katharine A. Vernam.

WAECHTER.—Margaret, Mt. Vernon, N. Y., Dec. 30, aged 91. Funeral at her residence, 126 South 3d Av., Thursday, Jan. 2, 1 P. M. Interment at Rye Cemetery.

WARD.—SONS OF THE REVOLUTION in the State of New York: With regret announcement is made of the death, in the service of his country from pneumonia, of Galbraith Ward, Sergeant Co. M, 306th Infantry, U. S. A., a member of this society and eldest son of Judge Henry G. Ward of the Board of Managers.
ROBERT OLYPHANT, President.

WEINBERGER.—Fannie, suddenly, of pneumonia, beloved daughter of Simon and brother of Dr. Bernhard W. Funeral at convenience of family, in Cleveland. Denver, Col.; Cleveland, San Francisco papers please copy.

WELSTEAD.—Rev. Edward J., on Sunday, Dec. 29, at the rectory of the Church of St. Rose of Lima, West 165th St. and Amsterdam Av. Remains lying in state at the residence of his father, Mr. Thomas A. Welstead, 250 Mount Hope Place, Bronx, until Wednesday, Jan. 1, 3 P. M.; thence to the Church of St. Rose of Lima, West 165th St., where the office of the dead will be chanted Wednesday evening, 8 o'clock. Solemn requiem mass on Thursday, Jan. 2, at 10 A. M. Interment Calvary.

WILLARD.—On Dec. 30, 1918, at her residence, 362 Lenox Road, Flatbush, Ellen Paulding, wife of W. Bradford Willard. Funeral private. Please omit flowers.

WINCHESTER.—Suddenly of pneumonia, at her home, 829 Park Av., on Sunday, Dec. 29, 1918, Katharine Griswold, beloved daughter of Mr. and Mrs. Dallas B. Pratt, and widow of Lycurgus Winchester. Burial service in Grace Church Thursday morning, Jan. 2, at 10 o'clock. Omit flowers, please.

WOOD.—Jane, widow of the late Fred K. Wood. Funeral services at her late residence, 41 Delaware Av., Bloomfield, N. J., Thursday, Jan. 2, 10:30 A. M. Interment Maple Grove, Long Island.

In Memoriam.

FRANK.—In fond memory of Carrie Northschield Frank, devoted mother of A. Alphonse and Louise Frank, who departed this life Jan. 1, 1914.

GERMANN.—In loving memory of my beloved husband and our dear father, Franklin P. Germann, who departed from this life one year ago Jan. 1, 1918.

SCHLESINGER.—In loving memory of Bertram Leo, who passed away on Jan. 1, 1912. Gone but not forgotten.

SPRINGARN.—In loving memory of my dear sister, Bertha Springarn, (nee Cahn,) who passed away Jan. 1, 1918.

JACOB HERRLICH'S SONS, Inc.
Funeral Directors—Chapel
332 East 86th St., N. Y. Lenox 6652.

New CATHOLIC CEMETERY of THE GATE OF HEAVEN
MT. PLEASANT, WESTCHESTER CO.
On Harlem R.R., 5 miles No. of White Plains Entrance to Cemetery at Mt. Pleasant Sta. Receiving Vault. Send for ill's't'd Booklet.
CALVARY & ALLIED CEMETERIES
24 East 52nd St. Phone Plaza 9098.
Rev. William J. Stewart, Mgr.

THE WOODLAWN CEMETERY
233d St. By Harlem Train and by Trolley. Office, 20 East 23d St., New York. Lots of small size for sale.

RELIGIOUS NOTICES.

ST. BARTHOLOMEW'S CHURCH, Park Ave. and 51st St.
The Rev. LEIGHTON PARKS, D.D., Rector.
NEW YEAR'S DAY SERVICE.
Holy Communion at 11 A. M.

CHURCH OF ST. MARY THE VIRGIN
139 West 46th St., NEW YEAR'S DAY: Low Masses 7, 8, 9:30; Solemn Mass and Sermon, (Rev. H. S. Whitehead,) 10:45.

Omitted

ADVERTISEMENTS are frequently excluded from The New York Times to make room for news, much of it by cable. The New York Times daily prints a greater volume of cable news than any other newspaper in the world.

14 columns of advertisements are omitted today and 120 columns published.

Preference is given to advertisements having news value and for which copy is delivered before 5 P. M. on the day previous to publication, and to advertisements for the Sunday edition for which copy is delivered before Friday night.

"The Fifth Avenue Fashion Shop"
Lee-Morris Co.
36th St. 394 Fifth Ave. 36th St.
Beginning Tomorrow, Thursday
Annual Clearance
our entire large and diversified collections of current modes for the Miss as well as the Woman—at very
Decisive Reductions
An important event whose money-saving possibilities are all the more striking, considering the high character and authenticity of the fashions.
500 Superb Velour Coats
with
Luxurious Nutria Shawl Collar
Regular 57.50 Garments
35.00
Season's Fashionable Colors
12 most beautiful models completely lined with flowered silk and warmly interlined throughout.
Elegant Winter Coats
formerly priced to 97.50
19.00 29.75 39.75 57.50
Beautifully tailored—luxuriously fur trimmed. Included are the new Dolman Cape and Wrap Coats.
Fine Dresses and Gowns
formerly priced to 55.00
12.75 19.75 25.00 32.50
Stunning styles for afternoon, theatre and evening wear. Serge, tricotine, jersey, georgette, tricolette, satin.
Stunning Winter Suits
formerly priced to 87.50
22.50 35.00 45.00 55.00
Every garment possessing all the precision of fine custom tailoring. Some richly trimmed with fur.
Note—Because of the extreme reductions, all sales must be final and no garments will be exchanged or credited.
LEE-MORRIS CO., 394 Fifth Ave.

10% to 50% Reductions on
CHINA & GLASSWARE

STARTING tomorrow, our stocks of China and Glassware will be generally reduced, in some instances as low as 50% below present prices. This sale includes all China, from the most expensive Place Plates to the least expensive Dinner Sets, on which there is a flat discount of 20%. On Stemware, when bought in sets of five dozens or more, a discount of from 10% to 50% will be allowed. Early selections are advised.
OVINGTON'S
312-314 Fifth Ave., New York

Annual Reduction
FURS
of Superior Quality
20% Discount
This applies to all of our Men's and Women's Garments, Robes, etc., and includes Special Orders.
C. G. Gunther's Sons
391 Fifth Avenue New York
Furriers Exclusively for Ninety-Eight Years

Gidding
PARIS 5TH AVE. AT 46TH ST. NEW YORK
"THE PARIS SHOP OF AMERICA"
ARE NOW HOLDING
SEMI-ANNUAL CLEARANCE SALES
FROCKS AND GOWNS
TAILORED SUITS
COATS WRAPS
BLOUSES MILLINERY
FUR COATS-WRAPS-SETS

FRANCOIS
589 Fifth Ave., at 48th Street
Will offer Thursday, Jan. 2d and remainder of week
Pre-Inventory Sale
OF ALL WINTER
Hats—$5, $8, $10
Also Wonderful Reduction in
Fur Coats, Fur Sets, Cloth Coats
and Now Showing
A Special Collection of
Demi-Season Hats
For Immediate Wear
Also Advance Styles
For Southern and California Wear
At Moderate Prices

KIDDER, PEABODY & CO.
115 Devonshire St. BOSTON — 17 Wall St. NEW YORK
Commercial and Travellers Letters of Credit on BARING BROTHERS & CO., LTD. LONDON

The Readjustment of Investments to Post-War Conditions
Send for Letter No. 101, which gives suggestions of interest to investors.
Bonbright & Company
Incorporated
25 Nassau Street New York

THE DAWN of the New Year finds time-tested securities selling very close to their low level, with new issues being offered at prices no less attractive. The following returns will serve to indicate present opportunities:
To Yield About
Public Utility Bonds...5¼% to 6¼%
Railroad Bonds.....5% " 6%
Industrial Bonds....5¼% " 6½%
Municipal Bonds.....4¼% " 5¾%
Short Term Notes...6% " 7%
Write for Circular 1224
"Current Investment Opportunities"
Spencer Trask & Co.
25 Broad Street, New York
ALBANY BOSTON CHICAGO
Members New York Stock Exchange

Maury Rogers & Auchincloss
Stocks
Bonds
Cotton
Grain
Members
N. Y. Stock Exchange
N. Y. Cotton Exchange
Chicago Board of Trade
25 Broad St.

Phone Rector 5000
Josephthal & Co.
120 Broadway, New York
Members
N. Y. Stock Exchange
N. Y. Cotton Exchange
Phila. Stock Exchange
Chicago Board of Trade
Private Wires to Principal Cities

COTTON
Weekly Letter on Request.
Toole, Henry & Co.
Members { New York Stock Exchange, New York Cotton Exchange.
Equitable Bldg., New York.

F. M. Dyer & Co.
High-Grade Investment Securities
24 Broad Street, New York City
Telephone 3620 Rector.
Boston New Haven

FINANCIAL MARKETS

Stocks Turn About and Rise with Vigor—An Unusual Amount of Cash Sales.

The broad and buoyant market in stocks yesterday brought a result directly opposite to the product of Monday's heavy business and lent further support to the theory that a great deal of the selling of recent days was for the purpose of establishing individual losses to figure in income tax returns. It looked as though considerable of this sort of liquidation was continued, represented by the extraordinary number of transactions for cash. As stocks sold the ordinary way are not delivered and paid for until the following day, transactions made yesterday would not technically be completed until delivery, which would mean that it would not be until Jan. 2, on account of today's recess, that "regular" trades were closed. With the purpose, apparently, of keeping to the letter of the law in respect to losses entailed in 1918, many sellers sought cash on immediate delivery. Strength was by no means confined to particular groups of stocks, although oil issues were more vigorous than others, and at the close gains running from large fractions to more than 3 points were well apportioned through the list.

The Fourth Liberty Loan bonds acted as though they had been released from the end of a taut spring. As compared with the minimum quotation of 94 on the preceding day, the quotation was rapidly bid upward to 96.20, the later reaction leaving the price at 95.34. The other 4¼s displayed considerable strength, and dealings were again on a large scale. Doubtless, the same forces which removed selling pressure and promoted repurchases of stocks after losses had been recorded were at work among the Government issues. The activity of buying everywhere among stocks and Liberty bonds indicated that definite news that the Treasury Department was averse to an expansion of the loan account did not bring a discouraging influence into the market. The liquidation which progressed throughout most of last month probably resulted in a decline of many brokers' loans below the prescribed maximum, which permitted some reborrowing as the market wakened up.

Bank clearings showed the effect of year-end switching operations, as preparations were made for January interest and dividend payments. The total reported at the Clearing House was $1,013,465,770, the largest for a single day for many months. The call rate continued at 6 per cent. After a few days, it is expected, the supply of funds loanable on call will ease considerably and lower rates for the current month are predicted in some banking quarters. The continuing quiet state of new buying in steel, copper and other products would seem to forecast the release of additional funds by corporations which have more working capital than they require for the time being. The Iron Age suggests that the first quarter of the new year may prove to bring an output in the steel trade 25 per cent. less than the recent high production. Operations at some of the steel-making centres are reported to be considerably less than a few weeks ago. A slackening of production is normal to the holiday season, and for this reason a little more time will be needed to ascertain with accuracy what the tendency is to be in the early days of 1919.

The year ends with cross currents at work in that barometer of future business, the stock market. While the course of the general run of industrial shares for some time past has supplied few elements lending themselves to long-range judgment of what lies ahead, the so-called Standard Oil stocks have been moving forward with power, their progress being accentuated by meagre offerings. During most of the war period these issues were dull, and for this reason the advance this week has attracted attention in quarters both within and without the security market.

Trading Quiet on Paris Bourse.

PARIS, Dec. 31.—Trading was quiet on the Bourse today. Three per cent. rentes, 61 francs 55 centimes for cash. Exchange on London, 25 francs 98 centimes. Five per cent. loan, 88 francs 30 centimes.

MONEY AND EXCHANGE.

Call Loans on Stocks and Bonds.

MIXED COLLAT'LS.		ALL INDUSTRIALS.	
High	6	High	6½
Low	6	Low	6½
Renewals	6	Renewals	6½
Last	6	Last	6½

Call Loans on Acceptances.

Prime eligible acceptances.....4¼

Time Loans.

MIXED COLLAT'LS.		ALL INDUSTRIALS.	
Sixty days	5¾	Sixty days	5¾
Ninety days	5¾@5¾	Ninety days	5¾@5¾
Four months	5¾@5¾	Four months	5¾@5¾
Five months	5¾@5¾	Five months	5¾@5¾
Six months	5¾@5¾	Six months	5½@5¾

Bank Acceptances.

Eligible for retirement with Reserve Bank, 60 to 90 days.....4¼@4¼
Nonmember and private bankers eligible, 60 to 90 days.....4¼@4¼
Not eligible, 60 to 90 days.....5 @5¼

Commercial Paper.

Best-Known Names.

30 to 90 days.....5¼@5¾
4 to 6 months.....5½@5¾

Other Names.

4 to 6 months.....5¾@6

FOREIGN EXCHANGE.

Range of Rates.

	High.	Low.	Last.	Change.
Sterling—Demand	$4.7685	$4.7680	$4.7685	+.0005
Cables	4.7655	4.7655	4.7655	..
Francs—Demand	5.45½	5.45½	5.45½	+.00½
Cables	5.44¾	5.44¾	5.44¾	+.00½

Closing Rates.

Normal Rates of Exch.		Yesterday's Close. Demand or Checks.	Cables.
4.8665	London	$4.7585	$4.7655
5.1813	Paris	5.45½	5.44¾
	China—		
	Hongkong	81.00	81.25
	Peking	131.50	131.75
	Shanghai	123.00	123.25
40.20	Holland	42.50	42.75
19.30	Greece	19.35	19.40
32.44	India—		
	Bombay	35.43	*35.73
	Calcutta	35.48	*35.73
5.1813	Italy	6.36	6.35
	Japan—		
	Kobe	53.25	53.50
	Yokohama	53.25	53.50
19.30	Spain	20.05	20.12
50.00	Philippine Islands—Manila	49.875	50.00
26.80	Scandinavia—		
	Stockholm	29.00	29.25
	Copenhagen	26.80	27.05
	Christiania	27.90	28.125
	South America—		
42.44	Buenos Aires	45.15	45.25
34.42	Rio	26.35	26.50
5.1813	Switzerland	4.86	4.83
51.46	Russia, (currency)—	Bid.	Asked.
	100 rubles	14.25	14.50
	500 rubles	14.15	14.40

TIME BILLS ON LONDON.

60 Days. Bankers.	90 Days. Bankers.	60 Days. Commercial.	90 Days. Commercial.
$4.73½	$4.71¾	$4.7258	$4.71

*Federal Reserve Bank selling rate for imports.

Clearing House Exchanges.

Clearing House exchanges, $1,013,465,770; balance, $89,020,687; United States Treasury debit balance, $4,076,554; Federal Reserve credit balance, $53,816,539.

Domestic Exchange.

Boston, par; Chicago, par; St. Louis, 25@15c discount; San Francisco, par; Montreal, $15.9375 premium.

Silver Quotations.

Bar silver in London, 48⅞d; in New York, $1.01½ official; Mexican dollars, 77½@80½c.

THE TREASURY STATEMENT.

Special to The New York Times.

WASHINGTON, Dec. 31.—Receipts and expenditures:

	This month.	Fiscal year.
Customs	$9,023,763	$75,793,438
Internal revenue—Income and excess profits taxes	48,416,402	681,973,470
Miscellaneous	112,020,202	583,781,036
Mis. revenue	12,715,828	257,264,163
Total receipts	193,176,327	1,598,812,113
Excess of ord. dis. over ord. receipts	1,326,446,155	6,809,674,001
Excess of total dis. over total receipts	235,445,604	405,735,680
Expenditures	1,519,622,483	8,408,486,114

NEW YORK STOCK EXCHANGE

TUESDAY, DEC. 31, 1918.

	1918.	1917.	1916.
Day's sales	933,594	Holiday	920,961
Year's sales	143,378,095	184,536,371	232,842,807

Closing Bid.	Closing Ask.	Sales.		First.	High.	Low.	Last.	Net Chge.
48	50	500	Adams Express	48	49½	48	49	+2
58	60	200	Advance Rumely pf	60	60	60	60	+¾
67	67½	300	Ajax Rubber	66	67	66	67	+1
1¼	1½	1,745	Ajax Rubber rights	1¼	1½	1¼	1½	+¼
3½	3⅝	2,800	Alaska Gold Mines	3½	3⅝	3½	3½	+½
1⅝	1¾	1,400	Alaska Juneau	1⅝	1¾	1⅝	1¾	+⅛
32¾	33	3,100	Allis-Chalm. Mfg	32½	33	32½	32¾	+½
82½	83	100	Allis-C. pf., ex div	83	83	83	83	+⅝
101	101¼	400	Am. Ag. Chem	101	101	101	101	
63	64	1,800	Am. Beet Sugar	61½	63½	61½	63½	+2
47¾	47⅞	9,900	Am. Can	46¾	47⅞	46¾	47⅞	+¾
97	99½	600	Am. Can pf	98½	99	98½	99	+1
93¼	93¾	6,500	Am. Car & Found	92¼	93⅞	91⅞	93⅞	+1½
39½	40	300	Am. Cotton Oil	39	39½	39	39½	+½
84	90	400	Am. Express	81½	83½	81½	83½	+6½
13⅛	13½	600	Am. Hide & Leath	13	13⅛	13	13⅛	+⅛
72	72½	2,200	Am. Hide & L. pf	71½	73	71½	72½	+1½
40½	40⅞	600	Am. Ice	39½	40½	39½	40½	+½
56½	56¾	1,400	Am. International	55⅞	56¾	55⅞	56	+1¼
46⅝	47	700	Am. Linseed	46	46½	46	46½	+1
61	61½	2,600	Am. Locomotive	60½	61½	60½	61	+¼
3⅝	5	100	Am. Malting	3⅝	3⅝	3⅝	3⅝	−⅛
46	48	400	Am. Malting 1st pf	45½	46	45½	46	+⅝
76¾	76⅞	12,450	Am. Smelt. & Ref	75½	77	75½	76¾	+1½
103½	105½	1,100	Am. Smelt. & R. pf	105	105	103½	103½	−2⅜
100	104	400	Am. Snuff	103½	104	103½	104	
85	85¾	200	Am. Steel Found	85½	85½	85½	85½	+1½
111	111½	1,200	Am. Sugar Ref	110½	111½	110½	111½	+⅛
97¼	98	3,100	Am. Sumatra Tob	97½	97½	95½	97½	+1
90	92½	300	Am. Sumatra T. pf	92	92	92	92	−⅜
100¼	100¾	7,300	Am. Tel. & Tel	99¾	101	99¾	100	+¾
194	195	470	Am. Tobacco	194	194½	194	194	+¼
100	101	200	Am. Tob. pf., new	100	100	100	100	+1½
51¼	51½	1,400	Am. Woolen	50½	51½	50½	51½	+¾
27¾	29	2,900	Am. Writing P. pf	28½	28½	27½	28½	−⅛
11	11¾	400	Am. Zinc, L. & S	11	11½	11	11½	+¼
41	43	800	Am. Zinc, L. & S. pf	43	43	43	43	+1½
60	60¼	26,900	Anaconda Copper	60	60½	59½	60⅛	+1½
⅝	1¼	400	Assets Realization	⅞	⅞	⅞	⅞	+⅛
17	18	1,200	Assoc. Dry Goods	17½	17½	17½	17½	−½
92¾	94	3,000	At., Top. & S. F	92½	94½	91⅞	93	+¾
88	89	300	At., T. & S. F. pf., x d	88	88½	88	88½	+1
6	7¾	1,700	Atlanta, Birm & At	7½	7½	6⅞	6⅞	−⅛
99¼	102	100	Atlantic Coast Line	100	100	100	100	−⅛
107½	107¾	1,100	At., Gulf & W. I	107	108	107	107¾	+1½
65½	68	100	At., Gulf & W. I. pf	67½	67½	67½	67½	+2
74¾	75	11,200	Baldwin Locomot	73½	75⅛	73½	74¾	+1⅞
49¼	49⅜	11,600	Baltimore & Ohio	49½	50	48½	49⅜	+⅝
54½	55½	1,300	Baltimore & O. pf	54½	55	54½	55	+1
102½	104	700	Barrett Co	102	102½	101½	102½	−½
61	62	1,600	Bethlehem Steel	60	61½	60	61½	+1½
61⅜	61⅝	14,700	Beth. Steel, Class B	60½	61⅞	60¼	61⅜	+1⅛
104½	105½	100	Beth. Steel 8% pf	104½	104½	104½	104½	−⅛
22¾	23	100	Booth Fisheries	22½	22½	22½	22½	−⅛
26½	27	23,900	Brook. Rapid Tran	26½	27	26	26¾	+1⅛
87	90	100	Brook. Un. Gas, cash	82	82	82	82	
8½	9⅝	100	Bruns. Ter. & Ry. S	9	9	9	9	−¼
5¾	6	1,800	Butte L. & Z	5¾	5⅞	5¾	5¾	+¼
18¼	18⅞	2,700	Butte & Superior	16¾	17¾	16¾	17¾	+⅜
48	48½	200	Cala. Packing	47½	47½	47½	47½	−¼
21	21⅝	500	Cala. Petroleum	21½	21¾	21½	21½	+½
63½	64½	200	Cala. Petroleum pf	63½	64	63½	64	+1
158½	159½	1,300	Canadian Pacific	159	160¼	158½	159¼	+1
92	92¾	200	Case (J. I.) Co. pf	91½	92½	91½	92½	+3¼
60⅛	60¼	8,600	Central Leather Co	59½	60½	58½	60⅛	+2½
33	34¼	200	Cerro de Pasco Cop	32¾	33	32¾	33	−⅝
103	106	100	Chandler Motor	104	104	104	104	
56⅝	57¼	1,600	Chesapeake & Ohio	55⅝	57	55½	57	+1
7⅞	8	1,000	Chi. Great Western	7½	8	7½	7⅞	
24	25	500	Chi. Gt. Western pf	24½	25	23¾	25	+1¾
38⅞	39	9,350	Chi., Mil. & St. P	39	39⅜	38¼	38⅞	+½
73	73½	4,320	Chi., M. & St. P. pf	72½	73½	71½	73½	+⅝
93½	96	3,540	Chi. & Northwest	94½	96	94½	95½	+1½
25	25⅝	2,500	Chi., R. I. & Pac	25	25⅝	24⅞	25⅝	+½
80	81	700	C., R. I. & P. 7% pf	78½	80½	78½	80½	+⅝
66½	67	700	C., R. I. & P. 6% pf	66½	67	66½	67	+1
17⅞	18¼	4,900	Chile Copper	17⅝	18¼	17⅝	18	+⅝
33⅛	33½	6,200	Chino Copper	34	34	32½	33¼	+1¼
33⅜	36	200	C., C., C. & St. L	34¾	34¾	34¾	34¾	−⅝
62	64½	100	Cluett, Peabody	64	64	64	64	+3
..	..	2,700	Col. Fuel & Iron	36½	37½	36¼	36¾	+¼
20	23	700	Colorado & South	20½	20½	20½	20½	..
43	43¼	3,500	Columbia Gas & El	43	43	42½	42½	−¼
96½	99	2,200	Consolidated Gas	96	97	95½	96½	+1½
68½	69¼	600	Continental Can	68½	69	68½	69	+1⅛
48⅞	48⅞	10,700	Corn Prod. Ref	47½	48⅞	47½	48⅞	+1⅜
103	104	400	Corn Prod. Ref. pf	103½	104	103½	104	+1½
57½	57⅝	4,300	Crucible Steel	56¾	58⅛	56	57⅝	+1½
90	91	400	Crucible Steel pf	89½	91	89¼	91	+2¼
29⅝	30	2,720	Cuba Cane Sugar	29½	29⅝	29¼	29⅝	+⅜
79¼	79½	700	Cuba Cane S. pf	78½	79½	78½	79½	+1⅛
103	110	800	Delaware & Hudson	104	104	104	104	+2
6⅝	7	5,400	Den. & Rio Gr. pf	7¼	7¼	6⅛	6⅝	−½
52	52¼	8,600	Distillers Securities	51½	52⅛	51¼	52½	+1⅛
11⅛	11⅜	800	Dome Mines	11¼	11⅜	11⅛	11⅜	+⅛
16⅞	17⅛	5,000	Erie	16⅞	17⅛	16⅝	17⅛	+1
27⅞	28	3,600	Erie 1st pf	27	28	27	27⅞	+¼
20½	21½	300	Erie 2d pf	20	20½	20	20½	+⅛
9	11	100	Fed. Min. & Smelt	9½	9½	9½	9½	+⅛
92½	93¾	100	Fisher Body pf	92½	92½	92½	92½	−⅛
30⅛	30¼	645	Gast., Wm. & Wig	29½	30¼	29½	30	+½
165	172	100	Gen. Chem., ex div	168½	168½	168½	168½	+3
47	47½	400	General Cigar	47	47½	47	47½	+1¾
149⅝	151	1,000	General Electric	149	150¼	149	150¼	+1½
132	132½	3,100	General Motors	129¼	132	129¼	132	+3
81½	82½	300	General Motors pf	81½	81½	81½	81½	+¼
56	56¾	1,300	Goodrich (B. F.) Co	55	56½	54½	56½	+1½
78	78½	100	Granby Consol	78½	78½	78½	78½	+1
95¼	95½	6,940	Great Northern pf	94	95¼	94	95¼	+1¼
31⅝	31⅝	8,000	Gt. No. cts., ore prop	31⅝	32⅛	31¼	31½	−½
45	46	650	Greene-Can. Cop	45	44	44	44	..
60	62	1,075	Gulf States Steel	59½	61½	59½	61⅞	+2⅜
..	99½	100	Gulf States S. 1st pf	93¼	93¼	93¼	93¼	−1⅛
43½	45½	100	Haskell & Barker	45	45	45	45	..
96½	98	300	Illinois Central	98¼	98½	98¼	98½	+3
46⅛	46¾	7,200	Inspiration Copper	46⅞	46⅞	45½	46⅝	+⅝
5	5½	10,800	Interboro Con	5	5⅛	5	5	..
18⅛	18⅞	12,750	Interboro Con. pf	18¼	18⅞	17⅝	18⅛	..
10½	11	300	Internat. Agri	10¾	10¾	10¾	10⅛	+¼
47	48	800	Int. Ag. pf., ex div	48	48	47	48	..
115	116	1,700	Int. Harv., new	112½	116½	112	115	+3
114	..	200	Int. Harv., pf., new	116	116	116	116	+2
26⅝	26¾	5,500	Internat. Mer. Mar	26¼	26⅝	26	26¾	+1¼
112	112½	12,400	Int. Mer. Mar. pf	112	113¾	112	112½	+⅛
32	32¼	7,400	Int. Nickel	32½	32½	31⅝	32⅛	..
96	..	100	Int. Nickel pf	96½	96½	96½	96½	−¼
30⅝	31	2,400	Int. Paper	30½	30⅞	30	30⅝	+½
62½	63½	828	Int. Paper pf., sta	61½	62½	61¼	62½	−1½
3	6	100	Iowa Central	3	3	3	3	+3
30	31	1,500	Jewel Tea	28	30	27½	30	..
18¼	18½	800	Kan. City Southern	18	18¼	18	18¼	−⅜
68½	69½	500	Kelly Spring. Tire	69½	69½	69⅜	69⅜	+1½
29	31	200	Kelsey Wheel	29	29	29	29	−3
85	90	200	Kelsey Wheel pf	87	87	87	87	+½
31⅜	31⅞	23,600	Kennecott Copper	31½	32⅜	31⅜	31⅞	+½
66	67½	100	Kress (S. H.) Co	67½	67½	67½	67½	+4¼
66½	67½	1,300	Lackawanna Steel	66	67	66	67	+½
18	22	100	Lake Erie & W. pf	18	18	18	18	−¼
21½	21¾	100	Lee Rubber & Tire	20½	21½	20½	21½	+1¼
55	55½	5,600	Lehigh Valley	54½	55½	53⅝	55½	..
215	236	400	Liggett & Myers	219½	220	219½	220	+⅜
45½	45¾	700	Loose-Wiles Bis	45¾	45¾	45	45¾	+1½
155	165	100	Lorillard (P.) Co	155	155	155	155	+¼
118	121	700	Louisville & Nash	118¼	118¼	118¼	118¼	+¼
83⅝	85	425	Manhattan El. Gtd	84½	85½	84½	85	+5
78	80	100	Marlin-Rockwell	80	80	80	80	−1⅞
28	28½	6,900	Maxwell Motors	27⅝	28⅜	27⅝	28½	+½
50½	51½	1,000	Maxwell M. 1st pf	50½	50½	50	50½	+½
19	19⅞	3,000	Maxwell M. 2d pf	19⅛	19¼	19	19	−⅛
179	179¼	61,100	Mexican Petroleum	168½	179¾	167¼	179	+11⅛
103½	107	20	Mex. P. pf., odd lot	107	107	107	107	..
22⅞	23	2,100	Miami Copper	22⅜	22⅞	22¼	22¾	+¼
43	43½	20,400	Midvale Steel	42½	43⅝	41⅞	43¼	+2
11½	13	825	Minn. & St. L., new	11⅜	11½	11⅛	11½	+1
90	94	100	Minn., St. P. & S. S. M	93⅜	93⅜	93¼	93¼	+¼
105	110	200	M., St. P. & S. S. M. pf	106¼	106½	106½	106½	−1⅛
4⅜	5	1,700	Mo., Kan. & Texas	4⅜	4⅝	4⅜	4⅜	+⅝
8¼	8½	300	Mo., Kan. & T. pf	8½	8½	8¼	8¼	..
25⅛	25½	2,300	Missouri Pacific	24⅝	25½	24⅝	25⅛	+½
53½	54	300	Missouri Pacific pf	53⅜	53½	53	53½	+½
28⅛	29	300	National Acme	27⅝	28	27⅝	28	+¼
15½	16	2,800	Nat. Cond. & Cable	15	16	14⅞	16	+1
47½	47¾	400	Nat. Enam. & Sta	47	47¾	47	47¾	+1½
65½	66½	700	Nat. Lead	65	66	65	66	+3¾
17	17½	1,800	Nevada Cons. Cop	17	17⅝	17	17⅝	+⅛
31	32	100	New Or., Tex. & M	31	31	31	31	..
98	100	5,800	New York Air Br	98¾	99⅝	98⅝	99	+¼
74¾	75	11,500	New York Central	74	75	73⅝	74¾	+1
41⅛	47	100	N. Y., C. & St. L. 2d pf	41	41	41	41	−3¾
31⅝	32¼	3,800	N. Y., N. H. & H	31⅝	32⅜	31¼	31⅝	−¼
19½	20	100	N. Y., Ont. & W	20	20	20	20	..
18	18⅞	100	Norfolk Southern	19	19	19	19	..
107½	108	900	Norfolk & Western	106¼	108	106¼	107½	+1⅜
44	47	500	North American	45	46½	45	45	−2⅛
93¾	94⅛	9,100	Northern Pacific	93½	94¼	93	94	+1
52	53⅞	100	Nova Scotia S. & C	52½	52½	52½	52½	+⅜
43¾	44	5,800	Ohio Cities Gas	43⅝	44⅝	43¼	43⅞	+⅜
45	45⅛	500	Ohio Fuel Sup. x d	43½	45	43½	45	−1⅛
7¼	7½	1,300	Ontario Mining	7⅛	7⅛	7⅛	7¼	−⅛
48	50	2,300	Owens Bottle Mach	44	49	44	49	+5
40	50	100	Pacific Coast, cash	40½	40½	40½	40½	..
37½	38½	500	Pacific Mail	37⅜	37⅝	37⅜	37½	−½
59	69¼	20,900	Pan-Amer. P. & T	65⅜	70¼	65⅜	69¼	+3⅝
118	120	2,700	Pan-Am. P. & T. pf	115	121	115	119	+4
44⅝	44⅞	16,380	Pennsylvania R. R	43⅞	44⅝	43⅞	44½	+⅞
48⅜	49¼	2,400	People's Gas, Chi	47⅞	49	47¾	48⅜	+1¼
13	13½	2,000	Père Marquette	13⅜	13⅜	13	13⅛	+⅛
56	63	100	Père Marq. prior pf	59	59	59	59	+1
..	..	100	Phila. Co., cash	28¼	28¼	28¼	28¼	..
30	32	100	Philadelphia Co	31½	31½	31½	31½	+3¼
42⅞	43	1,400	Pierce-Arrow	42⅝	43	42⅝	42⅞	+½
16	16½	6,200	Pierce Oil	16¼	16¼	16	16	+⅛
46	46½	700	Pittsburgh Coal	46	46⅞	46	46⅝	+⅛
45	55	200	Pitts., C. C. & St. L	46	46	46	46	−4
90	94	600	Pittsburgh Steel pf	90	90	90	90	−⅜
38	38¼	4,400	Pitts. & W. Va	38	38¼	37⅞	38	+¼
80½	82	100	Pitts. & W. Va. pf	81	81	81	81	..
62	63	850	Pressed Steel Car	62	62	61	62	−½
116	120	1,000	Pullman Company	116	119	115¼	119	+3¼
76	76¼	1,500	Ry. Steel Spring	75⅝	76	75½	76	+1⅛
105	107	100	Ry. Steel Spring pf	105½	105½	105½	105½	+1
20⅛	20⅝	2,611	Ray Consol Copper	20	20⅝	19⅞	20⅝	+¾
82½	82¾	17,000	Reading	81	82⅞	81	82⅜	+2
36½	39¼	100	Reading 2d pf	36½	36½	36½	36½	+½
75	75⅞	4,900	Rep. Iron & Steel	74¼	75¼	74	75⅞	+1⅝
75	77	3,300	Roy. D. Tr. rcts. x d	70	77	70	76	+6
12⅛	14	100	St. Louis-San Fran	12¼	12⅛	12⅛	12⅛	−⅛
23	25¼	700	St. L.-San Fran. pf	24½	24½	24½	24½	+2¼
53	53½	500	Savage Arms	51½	53½	51½	53½	+⅝
7	7¼	200	Saxon Motor	7¼	7¼	7⅛	7⅛	..
8½	9	1,200	Seaboard Air Line	8½	9	8½	8½	..
18	18¼	900	Seaboard Air L. pf	17½	17½	17	17½	..
174	177	100	Sears, Roeb. & Co	176½	176½	176½	176½	+¾
12⅝	13½	500	Shattuck Arizona	13½	13½	13	13	−¾
34	34½	15,550	Sinclair Oil Ref	33⅝	34¼	32⅞	34¼	+1½
49⅛	51	400	Sl.-Sh. Steel & I. Co	50	50	50	50	..
101⅞	102	17,300	Southern Pacific	101½	102¼	101	101⅞	+¾
29⅝	30½	6,500	Southern Railway	29½	30⅛	29½	29⅞	+¾
70	70½	600	Southern Ry. pf	69⅞	70⅛	69⅞	70⅛	+⅝
51¼	51½	8,400	Studebaker Co	50	51½	50	51	+1
92	92½	300	Studeb. Co. pf., cash	92	92	92	92	..
48½	49½	100	Stutz Motor	49⅛	49⅛	49⅛	49⅛	+1½
13½	14	2,300	Tenn. Copper & Ch	13	13⅜	12⅞	13	..
184	186	10,700	Texas Co	176¼	186½	176¼	184½	+8¼
16¾	16¾	12,400	Texas Co. rights	15½	17¼	15⅛	17⅛	+2
28⅛	28⅜	3,700	Texas & Pacific	27⅜	29	27⅜	28⅜	+1½
13⅛	14	2,400	Third Avenue	13⅜	13⅞	12⅞	13⅜	+1¼
81¼	81½	5,000	Tobacco Products	80⅜	81⅞	80⅜	81½	+1¼
..	..	100	Tr. & Wms. S. F., cash	37¼	37¼	37¼	37¼	−1⅜
37	40	400	Twin City Rap. Tr	34½	36¼	34½	34½	−1⅝
75	75	100	Union Bag & Paper	75	75	75	75	−1
129¼	129½	6,000	Union Pacific	128¾	130⅜	128⅜	129⅝	+1¼
72	72¼	1,000	Union Pacific pf	71½	72	71½	71⅞	+⅜
38¼	38⅞	700	United Alloy Steel	38½	38½	38	38½	+½
107½	108	1,700	United Cigar Stores	108	108¼	107½	108	..
90	91	100	United Drug	90⅞	90⅞	90⅞	90⅞	+¾

Continued at Bottom of Adjoining Column.

MARKET AVERAGES.

STOCKS.

YESTERDAY'S RANGE.

	High.	Low.	Last.	Net Ch'ge.
25 railroads	83.01	81.77	82.65	+.70
25 industrials	84.61	82.55	84.14	+1.28
50 stocks	73.81	72.16	73.39	+.99

DAILY RANGE OF FIFTY STOCKS.

	High.	Low.	Last.	Net Ch'ge.
Dec. 30	73.21	72.01	72.40	−.42
Dec. 28	73.01	72.06	72.82	+.39
Dec. 27	72.77	71.86	72.83	+.33
Dec. 26	72.45	71.42	72.00	−.45
Dec. 25	—Holiday.			
Dec. 24	72.96	72.19	72.45	−.45

MONTHLY RANGE OF 50 STOCKS.

Dec.	High.		Low.		Last.
1918	73.81	Dec. 31	71.42	Dec. 26	73.39
1917	66.26	Dec. 31	57.42	Dec. 20	66.26
1916	89.26	Dec. 4	83.88	Dec. 21	86.22
1915	91.90	Dec. 7	88.58	Dec. 2	91.50

YEARLY RANGE OF FIFTY STOCKS.

	High.		Low.		Last.
1918	80.16	Nov. 13	64.12	Jan. 15	73.39
1917	90.46	Jan. 4	57.42	Dec. 20	66.26
1916	101.51	Nov. 20	80.91	Apr. 22	88.22
1915	94.13	Oct. 22	58.90	Feb. 24	91.33

BONDS.

YESTERDAY'S CLOSE.

		Net Change. Day.	Month.	Year.
40 issues	78.78	+.22	−2.13	+1.98

DAILY RANGE OF FORTY BONDS.

Dec. 30	78.56 −.42	Dec. 23	79.65 −.22
Dec. 29	78.98 −.01	Dec. 21	79.88 −.08
Dec. 27	78.99 +.04	Dec. 20	79.96 −.37
Dec. 26	78.95 −.13	Dec. 19	80.33 −.25
Dec. 25	—Holiday.	Dec. 18	80.58 −.16
Dec. 24	79.08 −.58	Dec. 17	80.74 +.02

YEARLY RANGE OF FORTY BONDS.

	High.		Low.		Last.
1918	82.36	Nov. 12	75.65	Sep. 27	78.78
1917	89.43	Jan. 29	74.24	Dec. 20	74.54
1915	87.62	May 24	81.52	Jan. 2	86.67

TOPICS IN WALL STREET.

Another Railroad Meeting.

The Standing Committee of the Association of Railway Executives, following its meeting yesterday, announced that there would be a general conference of all members of the association at the Bellevue-Stratford, in Philadelphia, next Sunday morning, where the plan which has been agreed upon by the committee will be submitted and probably approved. This plan, which calls for remedial legislation, so that the carriers may be turned back to a modified private ownership, it is understood, will not be made public until Congress asks the association for its views.

Subscriptions for Steel Employes.

It was expected that following the meeting of the Finance Committee of the United States Steel Corporation yesterday, some announcement would be made as to the stock subscription to employes which is always offered at this period of the year. Information was not forthcoming, however, it being intimated that the announcement of the number of shares which would be offered for subscription, as well as the price at which the stock might be taken, would be given out in the course of the next few days. Last year the stock subscription was 50,000 shares. The price at which the shares are offered to employes is always two points below the market price of the stock on the day the announcement is made.

Oil Shares Continue to Advance.

The advance which has been evident in oil shares for a number of days past continued yesterday in many of the issues, although not with quite as great a buoyancy as has heretofore been displayed. Standard Oil of New Jersey, which has made rapid progress to higher levels, touched 710 and closed at 705, a gain of 5 points over the previous close. Vacuum Oil was also in good demand, reaching 404, within a point of the high for the day, which was a gain of 12 points. One reason advanced for the rise throughout the general list of oils was that stocks everywhere had been very much depleted, this being especially true in countries abroad. One of the largest companies was said to have enough business on hand to keep its tank steamers running at capacity for the first half of the year.

Advances from Money Pool.

The money pool, which was called into action during Monday's business on the Stock Exchange, had to be resorted to again yesterday, it being said that about $10,000,000 was loaned. Withdrawals from the local market by interior banks continued to be manifest as they have been during several recent days.

Organizes Under Webb Bill.

The General Electric Company of Schenectady, which has as its subsidiaries the General Electric Company of Brazil and the General Electric Company of Australia, it is understood, has applied for a charter under the Webb bill to form an organization to represent the company in its export trade. According to advices from Washington, more than fifty concerns have already asked for charters under the Webb act.

Third Avenue Earnings.

The report of the Third Avenue Railway system for November shows a decrease of approximately 9 per cent. in total operating revenue, from $853,690 to $781,242. The total operating expenses for the month decreased $22,300, or about 3 per cent., while there was a decrease in gross income of about 4 per cent. Total deductions from this amounted to $219,872, leaving a deficit of $97,625. For the five months' period ended with November operating revenues decreased $406,135, while total operating expenses showed a much smaller decrease. Net operating revenue decreased $372,958, or more than 4 per cent., from $1,445,962 in the corresponding month of last year to $1,073,004 in the present report.

BOSTON CURB.

	Bid.	Asked.		Bid.	Asked.
Am Oil	5⅜	6	Houghton	29	60
B S Gas	7	9	Homa Oil	28	29
Bost Ariz	..	1¼	Iron Blos	47	55
Bost Ely	90	99	Iron Cap	15½	16
Bost Mon	53	55	Jerome V	40	50
Begole	..	50	La Rose	24	28
Black H	25	50	Majestic	20	22
Bohemia	75	85	Mex Met	28	30
Butte & L	13	16	Mojave T	4	6
Calaveras	1¼	1⅜	New Balt	1	1⅛
Champ, old	4	5	N Z & L	12	13
Chief Cons	3⅝	3¾	N Cornelia	16	16½
Cons Ariz	1½	1⅝	Nixon Nev	42	44
Cons Cop	5⅜	6	Nev Doug	39	40
Cortez	14	18	Oneco	20	40
Crown Res	25	32	Onondaga	10	18
Crystal	28	29	Seven Met	54	55
Denbigh	54	56	S W M, f p	99	1¼
Earl Eagle	..	2	U V Exten	34	35½
E & B B	2¼	2½	Vic Mines	..	80
Fortuna	3	5	Yukon B'd	90	1
Gold Lake	2	4			

NEW YORK STOCK EXCHANGE

Continued from Preceding Column.

Closing Bid.	Closing Ask.	Sales.		First.	High.	Low.	Last.	Net Chge.
50	50½	100	United Drug 1st pf	50	50	50	50	..
..	166	200	United Fruit	166	166½	166	166½	+1½
7¼	8	100	United Ry. Invest	7¾	7¾	7¾	7¾	+⅜
15	16	350	United Ry. Inv. pf	15½	15½	15¼	15½	+2
14	14½	100	U. S. C. I. P. & F	14½	14½	14½	14½	..
42	43½	100	U. S. C. I. P. & F. pf	43½	43½	43½	43½	−⅜
102¼	103	4,600	U. S. Indus. Alco	101¼	103	101¼	102¼	+⅞
16	18	100	U. S. Realty	17¼	17¼	17¼	17¼	−2⅝
..	..	100	U. S. R. & Imp., cash	16	16	16	16	..
80¼	80⅜	13,200	U. S. Rubber	79	80½	79	80¼	+1
109	110	400	U. S. Rubber 1st pf	108⅞	110	108⅞	110	+1⅛
44½	45½	600	U. S. Sm., R. & M	44	45½	44	45½	+1⅛
95	95⅛	111,000	U. S. Steel	94	95½	93⅞	95	+1
113¼	114	1,500	U. S. Steel pf	112½	113½	112½	113⅜	..
73¾	74	4,900	Utah Copper	72½	74¼	72½	73¾	+1⅛
..	..	200	Utah Securities	13	13	13	13	..
52⅛	54	400	Va.-Car. Chemical	51⅛	51⅞	51⅛	51⅞	+½
8	8¼	9,000	Wabash	8¼	8¼	7¾	7⅞	−⅛
31⅝	32	9,000	Wabash pf. A	31⅞	32⅝	31	31⅞	+⅜
19½	20½	1,200	Wabash pf. B	19¼	19¾	19¼	19¾	−½
65	68	300	Wells-Fargo Exp	65	66	65	66	+2
10¾	11¼	8,800	Western Maryland	10¼	11	10⅜	11	+½
19	20½	700	Western Pacific	19	19	19	19	−½
..	62	100	Western Md. pf	61½	61½	61½	61½	−½
86	87	300	Western Union Tel	86½	86⅞	86¼	86⅞	+⅝
..	..	250	Westinghouse A. B	91½	91½	91½	91½	..
..	..	1,200	Westingh. E. & M	42½	42½	40⅛	41	−1¼
41⅛	41¼	11,200	Westingh. E. & M. x d	41¼	41⅞	40⅛	41⅛	+1½
..	..	100	Weyman Bruton Co	200	200	200	200	..
8½	9½	1,300	Wheeling & L. E	8½	9	8½	8¾	+⅝
43	44	2,400	White Motors	43½	43½	42½	42½	+¼
73	73½	1,000	Wilson & Co	73	73½	73	73½	+⅛
26	26⅛	10,700	Willys-Overland	25	26⅛	25	26⅛	+1⅛
87	89	600	Willys-Overland pf	88½	88½	87½	87½	−⅜
33	36	200	Wisconsin Central	33	33	33	33	+1
127	127½	100	W'lw'th (F. W.) Co	127½	127½	127½	127½	+⅝
53	55	100	Worth'gton P., cash	54	54	54	54	..
66	67	100	Worthington P. pf. B	66½	66½	66½	66½	+⅛

BONDS ON STOCK EXCHANGE

TUESDAY, DEC. 31, 1918.

	1918.	1917.	1916.
Day's sales	$27,331,500	Holiday	$5,579,000
Year's sales	2,093,257,500	1,052,346,950	1,161,625,250

Following sales are given in lots of $1,000:

U S Liberty 3½s, 1932-'47
16....99.50
3....99.60
368....99.50
10....99.60
11....99.50
28....99.50
7....99.50
70....99.50
1....99.50
5s....99.60
5....99.50
$367,000
1st conv 4s, 1932-'47
20....98.00
2d 4s, '27-'42
10....93.00
19....93.10
20....93.20
20....93.10
4....93.00
60....93.18
25....93.10
2....93.18
33....93.10
10....93.00
10....93.10
20....93.20
31....93.00
9....92.90
16....93.00
17....93.10
3....93.00
$360,000
1st cv 4¼s, 1932-'47
24....95.50
3....95.52
$27,000
2d conv 4¼s, 1927-'42
25....94.80
303....94.70
10....94.80
193....94.90
3....94.70
153....94.80
9....94.80
50....94.90
50....94.98
226....95.00
25....94.90
10....94.80
45....94.80
1....94.80
90....94.80
50....94.90
40....94.90
20....94.92
50....94.90
270....94.80
10 c....94.70
70....94.80
1....94.70
9....94.70
100....94.82
45....94.80
65 c....94.80
15....94.80
15 c....94.80
5....94.70
40....94.78
21....94.78
35....94.86
10....94.90
6....95.00
5....95.06
50....95.00
2....95.10
1....94.90
42....95.00
70....94.90
10....94.90
87....94.90
1....95.00
2....94.86
63....95.30
4....94.92
10....94.90
75....94.90
14....94.96
42....95.00
5....94.90
2 c....94.84
74....94.90
232....94.90
120....94.90
130 c....95.20
10....94.98
100 c....95.14
25....95.16
65....95.10
10....94.98
10....94.94
100....94.90
50 c....95.20
125....94.84
141....94.84
99....94.82
45....94.82
5....95.00
1....94.90
15....94.90
10....94.92
15....94.88
45....94.80
200....94.86
15....94.88
52....94.90
230....94.96
200....94.96
132....94.90
10....94.90
100....94.96
$3,626,000
3d 4¼s, 1928
500....95.70 to 96.00
50....95.88
50....95.90
56....96.00
169....96.10
322....96.00
5....95.90
100....95.90
156....95.80
70....95.70
70....95.72
10....95.80
140....96.00
4....95.90
87....96.00
10....95.86
3....95.96
25....95.90
10....95.80
220....95.80
5....95.78
20....95.70
20....95.80
50....95.80
9....95.88

30....95.90
12....95.90
53....95.86
150....95.90
3....95.86
13....95.90
40....95.86
15 c....95.74
15....95.88
30....95.90
30....95.90
30....95.90
95....95.98
100....95.90
1....96.00
6....95.90
5....95.96
10....95.96
5....95.92
15....96.00
3....95.90
16....96.00
10....95.90
5....95.90
15....95.90
33....95.88
111....95.96
35....96.00
2....95.96
1....95.90
3....95.96
1....95.90
10....96.00
26....96.10
100....96.18
22....96.20
287....96.10
45....96.20
22....96.30
30....96.20
10....96.10
3....96.20
10....96.20
14 c....96.00
10....96.00
15....96.20
15....96.10
25....96.10
25....96.18
30....96.20
7....96.20
2....96.20
14....96.20
3....96.20
25....96.26
55....96.30
50....96.38
10....96.40
20....96.40
15....96.40
150....96.30
300....96.36
125....96.30
185....96.40
$4,605,000
4th 4¼s, 1933-'38
250....{94.80 to 94.90}
100 c....94.70
10....94.80
25....94.80
150....94.90
75....95.20
200....95.00
30....95.02
37....95.20
100....95.30
50....95.34
3....95.36
15....95.40
10....95.50
20....95.30
25....95.40
20....95.80
300....96.00
370....96.20
10 c....95.80
10....96.18
100....96.00
52....95.90
48....95.90
150....95.90
25....95.94
15....95.90
50 c....95.90
50....95.40
15....95.48
35....95.38
15....95.40
150....95.30
83....95.20
23....95.18
50....95.10
61....95.00
10....94.90
25....94.80
144....94.70
175....94.70
50....94.96
175....94.80
50....94.90
10 c....94.70
25....94.80
25....94.70
80....94.50
30....94.74
350....94.72
125....94.80
495....94.80
50....94.88
50....94.88
20 c....94.86
290....94.90
325....94.90
10 c....94.90
57....94.90
180....94.90
100....94.90
120....94.90
700....94.80
10....94.86
12....94.86
7....94.88
25....94.94
30 c....94.80
40....94.94
50....94.90
15....94.80
325....94.80
20....94.90
75....94.80
20....94.90
94....94.84
55....94.90
325....94.90
10....94.98
75....94.96
70 c....94.96
75 c....94.84
125....94.90
75....94.94
100....94.90

70....94.98
50....95.00
20 c....94.80
40....95.00
15....95.00
30 c....94.80
65....95.00
50....95.06
100....95.00
5....95.12
30....95.08
15....95.04
50....95.10
50....95.08
20....95.10
30....95.12
50....95.16
10....95.20
5....95.12
3....95.16
20....95.00
25....95.20
150 c....95.10
15....95.10
3....95.14
370....95.20
135....95.16
50....95.16
65....95.20
1....95.18
6....95.10
320....95.00
10 c....95.10
50....95.10
25....95.16
225....95.20
70....95.10
10....95.16
10 c....95.20
6....95.16
10....95.12
55....95.20
5....95.14
50....95.24
425....95.16
50....95.10
17....95.08
65....95.04
150....95.10
30....95.16
20....95.14
10....95.20
35 c....95.24
110....95.28
110....95.30
40....95.20
10....95.12
3....95.20
120....95.16
35....95.12
400....95.20
50....95.10
40....95.20
250....95.30
85....95.32
10....95.30
50....95.40
400....95.30
100....95.34
$12,949,000
Am For S 5s
12....99⅝
47....99⅝
17....99⅝
Anglo-Fr 5s
30....97½
43....97
1....97¼
½....97¼
11....97
1....97¼
7....96⅞
C of Bordx 6s
4....101½
C of Lyons 6s
4....101⅛
1....101
C of Paris 6s
2....99⅞
C of Tokio 5s
2....81
D of C 5s, '21
2....97½
1926
1....96⅞
1931
5....97⅛
17....97⅛
French G 5½s
66....104⅞
U K of G B & I 5½s, 1919
95....100
27....99⅞
112....100
new
15....101⅛
22....101⅛
10....101⅛
9....101⅛
1....101⅛
25....101⅛
10....101⅛
51....101⅛
21....101⅛
80....101⅛
3....101⅛
7....101⅛
5½s, 1921
6....98⅛
7....98¼
10....98⅛
5½s, 1937
4....101⅛
8....101⅛
36....101⅛
N Y City 4½s, 1960
6....97¼
1966
1....99⅛
Alaska G M cv deb 6s, A
4....32½
Series B
10....32
AmAgC deb 5s
1....101⅛
AmT&T col 4s
2....84¾
conv 4½s
4....86½
col tr 5s
1....92¼
3....92½
conv 6s
2....102
1....101⅛
15....102
2....102¼
1....102

5....102
10....102⅛
Arm & Co 4½s
1....86¼
At, T & S Fe gen 4s
10....84⅛
10 c....84½
15....84⅛
5....84½
adj 4s
2....79
adj 4s, stpd
20....78⅛
cv 4s, 1960
1....93
TransSL 4s
1....78⅛
8....78⅛
A C L 1st 4s
2....85
2....84⅛
gen uni 4½s
5....87⅛
L&N col 4s
10....78⅛
B&O pr ln 3½s
1....89⅛
7....89⅛
gold 4s
1....81½
1....81
11....80⅛
conv 4½s
1....78⅛
3....78⅛
16....80
ref 5s
9....81
P,LE&WV 4s
2....78
BRT ref cv 4s
10....51
7s, 1921
½....84
3....85
3....84⅛
21....85
10....84⅛
2....84⅛
2....85
3....84⅛
10....84⅛
1....85
4c....85
14....85
17....84⅛
3....84½
Can So Con 5s, Ser A
1....96⅛
2....95
Cent of Ga Ry con 5s
1....94
Cent Leath 5s
7....97
CentPac gtd 4s
15....82
10....82⅛
C & O cv 4½s
2....81⅛
conv 5s
10....88
2....88⅛
1....88⅛
4....88⅛
25....89
Chi & Alt 3½s
1....40
C,B&Q gen 4s
8....80⅛
10....81
8....82
joint 4s
4....95⅛
4....95½
26....95⅛
12....95½
Ill Div 4s
10....85½
Chi Gt Wn 4s
1....62
C,M & St P 4s, '25
5c....80⅛
cv 5s, Ser B
5....80
ref 4½s
5....70¼
5....70
5c....71
3....72
14....71⅛
1....72
1....73
C & N W g 4s
5....81⅛
Chi Rys 5s
2....81
C,R I & P g 4s
1....79
C, R I & P Ry ref 4s
3....75⅛
10....76
1....75⅛
50....75⅛
10....76
2....75⅛
Chi, St P, M & O deb 5s
5....97
C & W I con 4s
5....62
1....63
5....65
Chile Cop 7s
5....106
8....107⅛
5....108
cv 6s, rects p p, ext
10....84
col tr 6s
5....83
C & So 1st 4s
7....88
Con G cv 6s
1....102⅛
Del & H cv 5s
10....97½
D & R G 1st & ref 5s
4....58½
Det U Ry 4½s
2....73⅛
5....73½
Erie 1st g 4s
3....54⅛
2....54⅛
10....54
10....53⅛
10....54⅛
16....55
Erie cv 4s, Ser A

2....47⅛
Hud & M 1st & ref 5s, Ser A
15....55⅛
15....55⅛
10....55
adj inc 5s
2....17
10....17½
Ill Cen 4s, '52
2....77⅛
Ill Steel 4½s
20....82⅛
2....83⅛
Int Met 4½s
10c....41⅛
14....42
20....41
5c....41
10....41
2....41⅛
2....42
5....41⅛
4....42
23....41
10....40⅛
41c....40⅛
10....41
IRT 1st & r 5s
15....70⅛
10c....70⅛
20....70⅛
17....71
3c....70⅛
5....70⅛
6....71
5....71⅛
5....72⅛
25....72⅛
75....72
25....71⅛
10....71⅛
15....71⅛
15....72
2....72⅛
7....72⅛
2....72⅛
1....72⅛
33....72⅛
4....72
3....72⅛
62....72
10....71⅛
6....72
75....71⅛
5....72
1....71⅛
6....72⅛
18....72
Int Agr Corp col tr 5s
5....76½
K C,FtS & Mde
2....103⅛
Kan C Ter 4s
11....80⅛
Keo&DM 1st 5s
1....65⅛
Lack Steel 5s, 1950
5....84⅛
LacledeGLof StLref&ext5s
3....94
LS&MSo 4s, '28
5....89⅛
1931
10....88⅛
LehVcoltr6s, temp rcts
2....102⅛
Liggett&M7s
24....113
12....113⅛
1....113⅛
LorillardCo7s
10....113
Louis & Nash unified 4s
20....86⅛
Atl,K&Cin 4s
3....83
Midvale Steel col tr 5s
10....86
Minn&StL 1st & ref 4s
4 c....45
MoPac 1st&ref 5s, 1965
1....88⅛
2....89
gen 4s
2....62⅛
2....62⅛
NYCent deb 6s
10....98
1 c....98⅛
1....99⅛
9....99⅛
10....99⅛
10....99⅛
1....100
1....99⅛
deb 4s, 1934
15....84⅛
2....85⅛
2....85⅛
ref&imp 4½s, Ser A
1....83
4....68⅛
6....68⅛
NYG,EL,H&P col tr 5s
1....91⅛
NY Rys ref 4s
4....42
10....42⅛
5....42
11....41⅛
5....41
adj 5s
22....12⅛
2....12⅛
10....12
10....11⅛
33....11⅛
25....11⅛
13....11
10....11⅛
10....12
5....12⅛
NY,Susq&W 1st ref 5s
14....80
term 1st 5s
5....97
N Y Tel 4½s
8....90⅛
Norf&W con 4s
10....84⅛
conv 4½s
1....104⅛
conv 6s, w i

100....107⅛
3....107⅛
10....107⅛
PocahC&C 4s
5....86⅛
10....84
Nor Pac 4s
5....84⅛
Nor Pac 3s
1....60⅛
4....60⅛
20....61
ref&imp 4½s
5....91
Oreg Sh Line 1st con 5s
1....99
PacG&E 5s
87⅛
Pac T & T 5s
4....95
Penn 4s, 1948
2....87⅛
PRRgen 4½s
5....93⅛
5....93
10....88
20 c....88
PierceOil cv 6s, 1920
2....99⅛
11....99⅛
45....100
Rdg gen 4s
11....85⅛
9....85⅛
StL&SFpr ln 4s, Ser A
1....63⅛
prln 5s, Ser B
25....78⅛
2....78⅛
1....79
adj 6s
3c....67
5....67
14 c....66⅛
5....67
income 6s
5....44⅛
10....44⅛
5....44
5 c....44⅛
5....45
StLSW 1st 4s
15....72⅛
SeabALref 4s
3....57⅛
7....57⅛
5....58
2....59
adj 5s
2....52
7....52⅛
4....52⅛
5....53
5....52⅛
SinclairO&R 1st s f 7s
1....96
with war
3....99⅛
So Bell T & T 1st 5s
2....94
So Pac cv 4s
10....85
40....85⅛
conv 5s
20....103
27....103⅛
1st ref 4s
17....83⅛
5....83⅛
S F Term 4s
1....79⅛
SouthRy 1st 5s
10....96
gen 4s
17....67
23....68⅛
2....68
1....68⅛
17....68⅛
22....68
Tex Co deb 6s
1....103⅛
ThirdAv ref 4s
15....52
34....51⅛
adj 5s
3....29⅛
18....29
9....28⅛
10....29
2....28⅛
12....28
20....28⅛
Un Pac cv 4s
1....89⅛
Union Pac 6s
2....104⅛
5....104
5....104⅛
3....104
6....104⅛
2....104⅛
1st & ref 4s
U R Rs of S F 4s, Un Tr cfs of dep
10....22
U S Rubber 1st & ref 5s
25....86
14....86⅛
11....86
10....86⅛
4....86⅛
5....86⅛
25....86
40....85⅛
2....86
U S Steel Corp s f 5s
4....99⅛
12....99
33....99⅛
2....99⅛
1....99⅛
reg
1....98⅛
Va-C Ch cv deb 6s
5....101½
Wilson & Co 1st 6s
2....98⅛
12....98
20....98⅛
1....98⅛
WisCentgen 4s
5....79
5....79

BID AND ASKED QUOTATIONS

Closing quotations for United States Government bonds:

	Bid.	Asked.		Bid.	Asked.
2s, r, 1930	98	..	Pan 2s, r, 1938	98	..
2s, c, 1930	98	..	Pan 3s, r, 1961	88	..
3s, r, 1946	83	..	Pan 3s, c, 1961	88	..
3s, c, 1946	83	..			
4s, r, 1925	..	106¼			
4s, c, 1925	..	106¼			
Pan 2s, r, 1936	98	..			

Closing quotations for stocks in which there were no transactions:

	Bid.	Asked.		Bid.	Asked.
Ad Rumely	23½	24½	Brown Sh	65	69
Alb & Sus	..	180	Do pf	96	100
Am Ag Ch pf	96½	98	B, R & P	65	72½
Am B N	33	35	Do pf	90	107
Do pf	41	46	Burns Bros	152	152½
Am B Sug pf	84	89	Do pf	110	115
Am C & F pf	111	115	Bush Ter	..	97
Am Coal	45	..	But'k Co	17½	18
Am Cot Oil pf	86	90	Cal & Ar	60½	62
Am Ice pf	57	57½	Can So, ex div	..	49
Am Lin pf	89	90½	C, C & O	..	26
Am Lo pf	101	103	Do pf	..	50
Am Sm pf, A	92	95	Cent Fdy	17	23
Am Sn pf	88	100	Do pf	30	40
Am Sug R pf	112½	114	Cent L pf	103	103¾
Am T & C	55	70	C R R of N J	200	230
Am W pf	94¾	95¼	C & S A T ex div	104	107
Asso D G 1st pf	58	63	C'tain-teed	33	40
Do 2d pf	47	..	Do 1st pf	82½	..
Assoc Oil ex div	68	69	Chi & Alt	7	10¼
Bald Lo pf	98	107	Do pf	9½	14
Barrett Co pf	106	111	C & N W pf	131	136
Batop M	1⅜	1⅝	Chi, St P, M & Om	76	80½
Beth S 7% pf	89	90¾	Do pf	105	120
			C, C, C & St L pf	68	72
			Cl & Pitts	..	80
			Clu-P pf	100¼	105
			Col F pf	..	115

	Bid.	Asked.		Bid.	Asked.
C & S 1st pf	49	54	Nat Rys of M 1st pf	13	..
Do 2d pf	40	48	Do 2d pf	7½	8½
Comp T R	36	40	N Y C & St L	26¾	29¼
C I C M	8⅝	8⅞	Do 1st pf	62	70
Cont C pf	104¼	108	N Y Dock	25½	26
Cont Ins	58¼	60	Do pf	44	49½
Crex Carp	45	55	N Y, L & West	..	100
C-Am Sug	93	115	Norf & Wn pf	72½	75
D & Co pf	95	97	Nor Cent, ex div	67	..
D, L & W	180	190	Owens B M pf	104	109
D & R G	3⅝	7	P C 1st pf	68	100
Det Ed, ex div	110	117	Do 2d pf	55	80
Det & M	..	85	P T & T	18	22
Det U Ry	..	89	Peo & E	5	6½
D, S S & A	3	4	Pere M pf	48	49
Do pf	5	7	Pett-Mull	25	45
Elec S B	52	55	Do 1st pf	94	100
Elk H C	28¼	29⅞	Pierce-A pf	101¼	102
Do pf	..	47	Pitts C pf	85¾	85⅞
Erie & P	..	70	P, Ft W & C	128¾	140
F M & S pf	37	39	Pond C C	14	15
Fisher Bdy	36	38½	Pr Stl Car pf	96	101
Gen Ch pf	101¼	105	P S, N J	89	94
Gen Cig pf	98	103	R R Sec, I C stk cfs	..	79
G'drich pf	101	106	Rdg 1st pf	35	38¾
G, M & N	7½	10	Rep I & S pf	98	100
Do pf	31¼	37½	St L S W	16	22½
Hartman	54	55	Do pf	30	35¼
Homestake	94	98	Sears-R pf	115	125
Int Pa pf	75	95	S-S S & I pf	85	90
Int Salt	52	62	So P R S	125	140
Jewel T pf	89	92	Do pf	102	110
K C, Ft S & M pf	59	..	St'd Mill	113	120
Kan C So pf	50	55	Do pf	85¼	90
Kayser (J) 1st pf	103	115	Sup Steel	36	38¼
Kelly S T pf	85	91	T P L Tr	155	180
K & D M	3	5	Tide W O	208	225
Do pf	..	75	Tob P pf	102½	103½
K'gs Co El L & P	98	100	T, St L & West	..	7
Kresge(SS)	100	110	Do ctfs	..	10
Do pf	106	..	Do pf	10	20
Kress(S H) pf	103	105	Do pf, c	10	13
Laci Gas	83	85	T C R T pf	70	125
L E & W	8½	9	Und Type	110	115
Ligg & M pf	107	110	Do pf	110	..
L-W B 1st pf	93½	..	Un Cig Sts pf	108½	125
Do 2d pf	94	..	U Drug 2d pf	85	90
Lorill'd Co pf	105½	110	U Dyew'd	50	61
M'kay Cos	71½	73¾	Do pf	90	95
Do pf	64	65	U S Exp	16	19
Man B'ch	⅝	3	U S Ind A pf, ex d	95¼	96½
Man El S	..	44	U S Sm pf	44	47⅜
Do 1st pf	..	97	Va-Car Ch pf, ex d	109½	110½
Man Shirt	67	73	Va I, C & Coke	57	60
Math Alk	..	43	Va R & P	..	48
M Dep Sts	50	60	W Md 2d pf	23	30
Do pf	101	105	W E & M 1st pf, ex div	59	70
Mich Cent, ex div	91	98	W & L E pf	17¼	18½
M, St P & S S M L	60	70	Wilson pf	90	99
Mon Pow	73½	78	W'w'th pf	115	121
Mor & Es	..	79	Wor Pump pf A	85	89
N C & St L	110	120			
Nat Bisc	105	110			
Do pf	114	126			
Nat C & S	68	72			
Do pf	103	106			
Nat En pf	91½	94			
Nat Ld pf	106	107			

OPEN MARKET FOR SECURITIES.

The Annalist Open Market is a list of bonds and stocks of United States and Territories, Municipals, State, Public Utilities, Railroads, Banks, and Trust Companies not listed elsewhere. Bid and asked prices and names of firms given. The Annalist, every Monday, published by The New York Times Company. On news stands, 10 cents—$4 yearly by mail. —Advt.

New War Revenue Bill
We have in course of preparation a booklet giving in convenient form a digest of the provisions of the new War Revenue Bill, including comparisons with the Act of 1917, Income Tax table, War Profits Tax example, and other interesting data and statistics.
This booklet will be ready for distribution within a few days after the bill has been signed by the President.
As the edition will be limited, we suggest that those interested write at once for a complimentary copy.
Ask for Booklet C-40
A. B. Leach & Co., Inc.
Investment Securities
62 Cedar St., New York
Chicago Philadelphia Boston Buffalo Baltimore Cleveland Minneapolis

Income Tax At a Glance
We have prepared a chart showing the amount to be paid on specified incomes from $2,500 to $100,000 under the Income Tax Law now before Congress.
Copy on Request.
W. C. Langley & Co.
Investments
115 Broadway, New York

Baltimore & Ohio R. R.
Toledo-Cincinnati Division
4% Bonds, Due 1959
Yielding 6.20%
Colgate, Parker & Co.
49 Wall Street, New York

NEW JERSEY SECURITIES
B. H. & F. W. Pelzer
Members N. Y. Stock Exchange
Phone Broad 6037. 12 Broadway

Sound Investment Securities
Knauth-Nachod & Kuhne
Members New York Stock Exchange
Equitable Building, New York.

Mark A. Noble Theodore C. Corwin
NOBLE & CORWIN
25 Broad St. New York
Chase Nat. Otis Elevator
Hanover Nat. D., L. & W. Coal
Telephone 1111 Broad.

RUSSIAN CURRENCY AND BONDS
Bought & Sold On Order.
Shuman & Seligmann
Members New York Stock Exchange
30 Broad St., N. Y. Tel. Broad 7270

Pitts., Cin., Chic. & St. L. Ry. Cons. 4½s
Due 1942
Hambleton & Company
ESTABLISHED 1865
43 Exchange Place, New York.

100 Years of Commercial Banking
CHATHAM & PHENIX NATIONAL BANK
Capital & Surplus $5,000,000
Resources over $100,000,000
149 Broadway, (Singer Bldg.)
And 12 Branches

Trust Means Confidence
We act in any capacity having to do with finances where reliance on integrity is the chief requisite.
Metropolitan Trust Company
of the City of New York
60 Wall Street 716 Fifth Avenue

Mark A. Noble Theodore C. Corwin
NOBLE & CORWIN
25 Broad St. New York
Bankers Tr. Corn Ex. Bk.
Stock and Rights
Telephone 1111 Broad.

LIBERTY BONDS GAIN.

Marked Strength Shown in Yesterday's Stock Exchange Trading.

Liberty bonds showed marked strength in yesterday's trading on the New York Stock Exchange. With the exception of the Second 4s, all of the issues recorded advances, especially the Third and Fourth 4¼s. The former closed the day with a net gain of 1 point, at 96.40. The latter issue had an advance on the day's transactions of 1.20. The greatest fluctuation was in the Fourth loan bonds. These went to 96.20 in the trading of the early morning, but reacted in the afternoon.

Yesterday's heavy trading in stocks was marked by unusual features, repeated transactions appearing on the tape as having been made for cash. This was regarded by many persons in the financial district as evidence of a somewhat belated effort to establish losses in preparation for income tax returns. Transactions of yesterday would ordinarily be settled tomorrow. This would bring the settlement into the new year, and there was a question as to whether the Internal Revenue Department would consider such sales as having been made in the old year. It was due to this doubt that there were so many transactions for cash, even at the sacrifice of a fraction of a point less than the market price for ordinary sales. Many large sales were among those made on a cash basis, some of the lots being as high as 4,000 shares.

ITALIANS BUY BIG BANK HERE

Largest Commercial Bank in Italy Takes Over Lincoln Trust Co.

A. S. Webb, President of the Lincoln Trust Company, announced yesterday that a controlling interest in the bank had been purchased by the Banca Commerciale Italiana, the largest commercial bank in Italy, which has a capital of about $40,000,000 and a surplus of $12,000,000. It has fifty branches in Italy and one in London. The purchase of the controlling interest in a bank here, it is said, will make the Lincoln Trust Company practically the branch of the Italian bank in the United States. Negotiations looking toward the consummation of the deal had been pending about ten days. This is said to be the first instance in the history of American banking where a foreign bank has purchased control of one of the established institutions of the United States.

It was said by Mr. Webb in making the announcement that the present officers of the Lincoln Trust Company would be retained and that only trifling readjustments were anticipated. The Lincoln Trust Company was formed in 1902 and has deposits of $17,000,000 and total resources of $24,735,385.

FINANCIAL NOTES.

A. B. Leach & Co. are offering $700,000 Michigan Light Company first and refunding mortgage 5 per cent. gold notes, due March 1, 1946, at 89 and interest, to yield about 5.80 per cent.

Stephen Jonas has retired from the firm of Louchheim, Minton & Co. William H. Schubert has become a special partner of the concern.

Plimpton, Gardner & Co. are offering several new issues of bonds, legal investments for trustees and savings banks, paying from 5¼ to 7 per cent.

Imbrie & Co. of 61 Broadway have opened an office in Boston for the transaction of business in investment securities.

Beginning today, Hartshorne, Fales & Co. will conduct the business heretofore carried on by Hartshorne & Picabia, which firm expired by limitation.

Sydney A. Lawton has retired from the firm of Wrenn Brothers & Co.

The Irving National Bank held its third annual reception for depositors yesterday, many of them taking the opportunity to inspect departments of the bank, which occupy several floors of the Woolworth Building.

Blodget & Co. announce that Bayard F. Pope, manager of the Liberty Loan Committee's advertising bureau, has become a member of the firm. Mr. Pope's services were lent to the Government by Blodget & Co. at the beginning of the war.

The co-partnership of the Stock Exchange firm of Alexandre & Burnet terminated yesterday. J. Henry Alexandre, W. Everit Burnet, and W. Harvey Thallon have formed a new copartnership under the old name of Alexandre & Burnet to be carried on at 7 Wall Street.

Lawrence A. Norton, Harry D. McMillan, and Lawrence A. Norton, Jr., announce that they have formed a co-partnership under the name of L. A. Norton & Co. to deal in unlisted securities.

The firm of Kelley, Jewett & Co. has been formed for the purpose of continuing the stock and bond brokerage business of Kelley, Howell & Co., which was dissolved yesterday by mutual consent.

Arthur Stiner has been admitted as a member to the firm of Wassermann Brothers.

George P. Davis has been admitted as a partner in the firm of Halle & Stieglitz.

COMMODITIES MARKETS.

CORN.

CHICAGO PRICES.

	High.	Low.	Close.	Prev. Close.
January	1.46	1.42¼	1.42¼	1.43⅞
March	1.37	1.35⅜	1.35⅜	1.36⅝
May	1.37	1.35⅜	1.35⅜	1.36½

OATS.

CHICAGO PRICES.

	High.	Low.	Close.	Prev. Close.
January	.69⅝	67⅞	68⅝	69⅝
March	.70⅝	69⅛	69⅞	70
May	.70½	69⅞	70¼	70¼

In the local cash market standard was quoted at 78½c; No. 2 white, 78½c; No. 3 white, 78c; No. 4 white, 77@77½c; ordinary clipped, 78@79c.

PROVISIONS.

CHICAGO PRICES.

	High.	Low.	Close.	Prev. Close.
Lard—				
January	24.10	23.50	23.50	24.00
May	24.52	24.02	24.02	24.40
Ribs—				
January	25.90	25.70	25.87	25.57
May	24.25	23.85	23.85	24.20
Pork—				
January	48.05	47.75	47.75	48.00
May	44.10	43.50	43.50	43.87

COFFEE.

Range of prices:	High.	Low.	Close.	Prev. Close.
May	15.75	15.65	15.75	15.95
July	15.70	15.55	15.65	15.85
September	15.60	15.50	15.55	15.60
December	15.30	15.15	15.15	15.50

RYE.

	High.	Low.	Last.
January	..	..	1.61
February	..	..	1.62½

BUTTER AND EGG MARKET.

BUTTER.—Receipts yesterday, 8,620 packages. No more buying interest than was anticipated, and the market has a slightly firmer tone, especially on finer grades of fresh creamery. Quite a stock of the medium to choice grades accumulated in first hands, and these are offered very freely in range of 62@67c. No change in renovated ladles or packing stock. Creamery, higher than extras, a pound, 68½@69c; extras, 22 score, 68c; firsts, 88 to 91 score, 63½@67½c; seconds, 83 to 87 score, 59@62½c; lower grades, 53@58c; unsalted, higher than extras, 70½@71c; extras, 69½@70c; firsts, 65@69c; seconds, 60@64½c; State dairy, good to prime, 62@65c; common to fair, 52@61c; renovated, extras, 53@54c; firsts, 50@52c; lower grades, 43@48c; imitation creamery, firsts, 47@48c; ladles, current make, firsts, 44@45c; seconds, 43c; lower grades, 41@42½c; packing stock, current make, No. 1, 42½@43c; No. 2, 41½c; lower grades, 36@40½c.

EGGS.—6,157 cases, not including 627 cases for export. There was a freer offering, some limits being removed from stock previously held off the market; but the demand was about sufficient to absorb the quantity available. At the opening the market was slightly easier and 63½c was accepted for some lots of firsts. Later a stronger buying element developed and the offerings at 64c were pretty closely taken. Since 'Change tone has been irregular. Most holders here are disposed to sell stock freely when released for sale, and the offerings appear to be ample for all needs. Storage eggs of moderate cost and useful quality are still wanted beyond the supply available. Nearby white eggs quiet and the demand is of a selective character. Strictly fancy goods are sustained. Most of the receipts are of mixed quality and pressing for sale at comparatively easy prices. Fresh-gathered, extras, a dozen, 67@68c; extra firsts, 65@66c; firsts, 64c; seconds, 60@63c; dirties, No. 1, 55@57c; No. 2 and poorer, 48@54c; checks, good to choice, dry, 46@48c; under grades, 42@45c; refrigerator, 40@54c; State, Pennsylvania, and nearby Western, hennery whites, fine to fancy, 82@85c; ordinary to prime, 70@80c; gathered whites, ordinary to fine, 70@82c; pullet whites, 65@72c; Pacific Coast, whites, extras, 85c; lower grades, 75@80c; pullets, 65@70c; Western and Southern, gathered whites, 65@80c; State, Pennsylvania, and nearby, hennery browns, 70@72c; gathered browns and mixed colors, 63@68c.

COTTON TRADING ACTIVE.

Selling Pressure Causes Wide Fluctuations in Prices.

Trading in the cotton market yesterday in the wind-up session of 1918 was fairly active, with wide price fluctuations on a continuance of the selling pressure in evidence on Monday. The opening was fairly steady, first prices being unchanged to 75 points advance for February contracts. Following the call selling by the speculative element forced prices 30 to 45 points lower than Monday's closing, but the activity in February, which scored a net advance of 90 points in the early trading, tended to steady the rest of the list, with the result that after this break a covering movement by the shorts and renewed trade prices induced a bulge to the high levels of the day. January sold up to 29.60c; February, 28.90c; March, 28.30c; May, 27.22c, and July 26.43c, all from 30 to 90 points higher than the preceding day's closing. A generally good tone prevailed for the rest of the session, with slight declines in prices due to profit taking.

The exports for yesterday were the heaviest in more than a fortnight, the total clearances amounting to 67,887 bales, of which more than 64,000 were cleared through Galveston and New Orleans. This item was the only gratifying news of the day, since the clearances during the last two weeks have fallen to an almost nominal amount. Soon after the signing of the armistice shipments abroad were very heavy, and on the expectation of its continuance prices in the local market were strong. After the first of the year additional tonnage will be available, and it is believed that then there will be a renewal of the earlier heavy movement of the staple to England and the Continent.

Yesterday's quotations follow:

COTTON.

	Open.	High.	Low.	Close.	Prev. Day.
Jan.	29.30	29.60	28.90	29.58@29.60	29.30
Feb.	28.75	28.90	28.75	28.50 bid	28.00
March	28.02	28.30	27.60	28.25@28.31	27.85
April	....	....	....	27.40 bid	27.00
May	26.90	27.22	26.55	27.17@27.22	26.85
July	26.11	26.43	25.70	26.35@26.40	26.03
Aug.	25.10	25.30	25.25	25.25@25.30	24.95
Sept. off. at	24.30	24.00	23.90	24.00	23.85
Oct.	23.55	24.00	23.45	23.90@23.94	23.60

The local market for spot cotton was steady at 32.60c for middling upland, up 30 points. Sales, 8,500 bales.

Southern spot markets were: Galveston, 32.20c; New Orleans, 31c; Savannah, 31c; Augusta, 30c; Memphis, 30½c; Houston, 31.40c; Little Rock, 30½c.

Yesterday's cotton statistics were:

	Yesterday.	Last Wk.	Last Yr.
Port receipts	28,660	30,936	16,848
Exports	67,887	6,637	2,704
Exports, season	1,817,901	....	2,072,551
N. Y. stocks	151,884	....	141,284
Port stocks	1,443,143	....	1,309,846
N. Y. arrivals	7,471	....	....

Liverpool cables: Spot cotton, quiet at 21.40d for middling and 21.32d for good middling. Sales, 1,000 bales, all American. Imports, 51,000 bales. American, 43,000 bales. Futures opened quiet 8 to 18 points decline, and closed quiet 46 to 67 decline from Monday. January, 20.02d; February, 18.92d; March, 17.97d; April, 16.92d. Manchester: Yarns and cloths more inquiry, but not much doing.

DECLARED DIVIDENDS.

Company.	Rate.	Period.	Payable.	Holders of Rec.
Athens Ry. & E. pf.	1¼	Q	Jan. 2	Dec. 16
Elmira W., L. & R. R., 1st pf.	1¾	Q	Dec. 31	Dec. 16
Do. 2d pf.	1¼	Q	Dec. 31	Dec. 16
Empire Tire & R. pf.	1¾	Q	Jan. 10	Jan. 2
E. W. Bliss	62½c	Q	Jan. 1	Dec. 30
Do.	$5	Ex	Jan. 1	Dec. 30
Do. pf.	$1		Jan. 1	Dec. 30
Houston Gas & T. pf.	1¾	Q	Dec. 3	Dec. 30
Joseph Dixon Cruc.	2½	Q	Dec. 31	....
Do. pf.	32½	Ex	Dec. 31	....
Nat. Licorice	1	Ex	....	Jan. 7
Do.	2½	SA	....	Jan. 7
Nor. States Power	1¾	Q	Jan. 20	Dec. 31
Ottumwa R. & L. pf.	1¾	Q	Jan. 15	Dec. 31
Pacific Cement	$1.50	Ex	....	....
Pitts. Steel	2	Q	Jan. 1	Dec. 28
Pub. Serv. Nor. Ill.	$1.75	Q	Feb. 1	Jan. 15
Do. pf.	$1.50	Q	Feb. 1	Jan. 5
So. Car. L., P. & R. pf.	1½	Q	Jan. 2	Dec. 20
Superior Steel	1½	Q	Feb. 1	Jan. 15
Do., 1st & 2d pf.	2	Q	Feb. 15	Feb. 1
West. States G. & E. pf.	1¾	Q	Jan. 15	Dec. 31

DECEMBER TRANSACTIONS.

Transactions in stocks on the New York Stock Exchange for the month of December aggregated 11,961,135 shares, a decrease of 2,759,028 shares as compared with the previous month and of 823,547 shares as compared with the same month last year. The largest day's trading was 1,183,246 shares, on the 30th, and the smallest 279,780 shares, on the 6th. For the Saturday half holiday the maximum total was 579,337 shares, on the 28th, and the minimum total 181,104 shares, on the 7th.

The total for the month of December compares as follows with previous years:

	December.	Jan. 1 to Dec. 31.
1918	$11,961,135	$143,378,095
1917	12,784,682	184,109,812
1916	31,711,499	232,842,807
1915	13,676,321	173,378,655
1914	1,910,416	47,899,628
1913	7,148,561	83,283,582
1912	12,598,440	131,051,116
1911	9,006,294	126,515,006
1910	9,888,222	163,882,956
1909	17,489,541	214,425,978
1908	22,959,821	196,821,875
1907	12,540,786	195,445,321
1906	20,258,539	284,016,984
1905	31,408,900	263,040,993
1904	28,175,459	186,529,384
1903	15,170,178	160,748,368
1902	15,719,742	188,321,181
1901	10,672,343	265,577,354
1900	23,377,620	138,312,206
1899	17,045,518	175,073,855
1898	15,220,133	112,160,160
1897	7,438,808	78,210,635
1896	2,917,049	56,663,023
1895	6,750,047	66,440,576
1894	4,065,217	49,275,736
1893	4,891,604	77,984,965
1892	8,308,922	86,726,410
1891	6,847,840	69,031,680
1890	4,945,706	71,828,885
1889	5,455,576	72,014,600

Dealings in bonds eclipsed all monthly totals in Stock Exchange history, reaching the enormous total of $385,711,000, which compares with $256,211,000 in the month of November, which was the previous high record. Last month's total was an increase of $129,500,000 over the preceding month, and of $273,019,500, as compared with the corresponding month last year. The dealings in the Liberty issues made up the great bulk of last month's trading, amounting to $310,056,000. Corporation bonds made up $44,948,500, foreign Governments $30,014,500, State securities $227,000, and New York City issues $465,000. The heaviest day's trading was $44,486,000, on the 30th, which was also the largest daily total on record. The previous heaviest dealings were $34,573,500, on the 27th, and preceding that the record was $27,774,500 on March 26. The smallest daily total was $9,166,500, on the 10th. For the Saturday half holiday the maximum total was $19,462,000, on the 28th, and also a new high record, and the minumum $4,680,000 on the 14th. The total, $108,097,000 for the week of Dec. 28, was far and away beyond all previous weekly totals, despite the fact that it contained the Christmas holiday.

Bond dealings for the month of December and for the year make the following showing, as compared with preceding years:

BONDS (PAR VALUE.)

	December.	Jan. 1 to Dec. 31.
1918	$385,711,000	$2,093,257,500
1917	112,691,500	1,052,346,950
1916	96,708,000	1,161,625,250
1915	120,488,500	956,077,700
1914	34,806,500	468,898,100
1913	45,545,500	501,155,920
1912	46,869,500	674,215,000
1911	90,698,500	889,567,100
1910	52,271,000	634,091,000
1909	112,339,000	1,134,656,200
1908	165,669,500	1,084,454,020
1907	63,901,000	527,167,350
1906	44,410,500	676,392,500
1905	72,610,000	1,018,090,420
1904	118,153,000	1,036,810,560
1903	64,034,000	684,200,850
1902	60,641,000	891,305,150
1901	75,355,300	999,404,920
1900	104,316,270	578,359,230
1899	47,769,940	836,451,130
1898	131,352,280	922,514,410
1897	62,940,430	544,569,030
1896	35,652,300	394,329,000
1895	39,711,500	510,142,100
1894	31,283,100	352,741,950
1893	27,637,750	301,303,777
1892	33,020,000	352,741,950
1891	14,957,000	388,650,900
1890	26,470,500	409,325,120
1889	31,291,300	408,456,625

STOCK MARKET AVERAGES.

December, 1918.

RAILROADS, (25 Stocks.)

Date.	High.	Low.	Last.	Net Ch'ge.
Dec. 2	65.68	64.46	65.38	+.57
Dec. 3	65.84	65.18	65.39	+.01
Dec. 4	65.54	65.04	65.20	−.19
Dec. 5	65.66	65.17	65.38	+.18
Dec. 6	65.41	65.22	65.25	−.13
Dec. 7	65.32	65.09	65.26	+.01
Dec. 9	65.50	65.17	65.36	+.10
Dec. 10	65.91	65.24	65.72	+.36
Dec. 11	65.82	65.51	65.56	−.16
Dec. 12	65.22	64.51	64.75	−.81
Dec. 13	64.77	64.29	64.31	−.44
Dec. 14	64.38	64.12	64.31	..
Dec. 16	64.64	64.36	64.44	+.13
Dec. 17	64.69	64.34	64.42	−.02
Dec. 18	64.40	63.86	63.93	−.49
Dec. 19	64.08	63.10	63.23	−.70
Dec. 20	63.16	62.43	62.82	−.41
Dec. 21	63.15	62.69	62.98	+.16
Dec. 23	62.98	62.39	62.51	−.47
Dec. 24	62.61	62.12	62.38	−.13
Dec. 25	Holiday			
Dec. 26	62.21	61.51	61.82	−.56
Dec. 27	62.35	61.55	61.88	+.06
Dec. 28	62.52	61.54	62.39	+.51
Dec. 30	62.65	61.55	61.95	−.44
Dec. 31	63.01	61.77	62.65	+.70

INDUSTRIALS, (25 Stocks.)

Date.	High.	Low.	Last.	Net Ch'ge.
Dec. 2	83.43	82.41	83.01	+.22
Dec. 3	84.37	82.67	83.76	+.75
Dec. 4	84.35	83.40	83.77	+.01
Dec. 5	84.31	83.32	84.34	+.57
Dec. 6	84.32	83.61	83.99	−.35
Dec. 7	84.31	84.05	84.29	+.30
Dec. 9	85.00	84.15	84.86	+.57
Dec. 10	86.32	84.78	85.82	+.96
Dec. 11	86.87	85.16	85.68	−.14
Dec. 12	85.80	84.75	84.97	−.71
Dec. 13	85.00	83.92	84.12	−.85
Dec. 14	84.46	83.98	84.35	+.23
Dec. 16	84.90	83.04	84.62	+.27
Dec. 17	85.63	84.59	84.87	+.25
Dec. 18	85.14	84.26	84.42	−.45
Dec. 19	84.64	83.59	83.76	−.66
Dec. 20	83.88	82.94	83.54	−.22
Dec. 21	84.06	83.42	83.73	+.22
Dec. 23	83.93	83.10	83.30	−.43
Dec. 24	83.31	82.27	82.52	−.78
Dec. 25	Holiday			
Dec. 26	82.70	81.33	82.19	−.33
Dec. 27	83.20	82.19	82.78	+.59
Dec. 28	83.50	82.57	83.26	+.46
Dec. 30	83.37	82.47	82.86	−.40
Dec. 31	84.61	82.55	84.14	+1.38

COMBINED AVERAGE (50 Shares.)

Date.	High.	Low.	Last.	Net Ch'ge.
Dec. 2	74.53	73.43	74.19	+.39
Dec. 3	75.10	73.92	74.57	+.38
Dec. 4	74.94	74.24	74.48	−.09
Dec. 5	75.23	74.24	74.86	+.38
Dec. 6	74.86	74.41	74.62	−.24
Dec. 7	74.85	74.57	74.77	+.15
Dec. 9	75.25	74.66	75.11	+.34
Dec. 10	76.11	75.01	75.77	+.66
Dec. 11	76.34	75.33	75.63	−.15
Dec. 12	75.51	74.63	74.86	−.76
Dec. 13	74.88	74.10	74.21	−.65
Dec. 14	74.42	74.04	74.33	+.12
Dec. 16	74.77	74.12	74.53	+.20
Dec. 17	75.16	74.46	74.64	+.11
Dec. 18	74.77	74.06	74.17	−.47
Dec. 19	74.36	73.34	73.49	−.68
Dec. 20	73.52	72.68	73.16	−.33
Dec. 21	73.60	73.05	73.35	+.19
Dec. 23	73.45	72.74	72.90	−.45
Dec. 24	72.96	72.49	72.45	−.45
Dec. 25	Holiday.			
Dec. 26	72.45	71.42	72.00	−.45
Dec. 27	72.77	71.86	72.33	+.33
Dec. 28	73.01	72.05	72.82	+.49
Dec. 30	73.21	72.01	72.40	−.42
Dec. 31	73.81	72.16	73.39	+.99

RANGE FOR DECEMBER.

Railroads.

	High.	Date.	Low.	Date.	Last.
1918	65.91	10	61.51	26	62.65
1917	60.67	28	52.06	20	59.81
1916	84.54	4	78.17	21	80.57
1915	82.44	31	79.70	17	82.28
1914	71.13	15	66.76	24	68.04
1913	80.56	26	77.25	15	79.79
1912	94.15	2	88.90	12	90.27
1911	92.60	18	89.66	8	91.37

INDUSTRIALS.

	High.	Date.	Low.	Date.	Last.
1918	86.87	11	81.33	26	84.14
1917	72.40	31	62.81	20	71.95
1916	114.96	8	89.59	21	95.88
1915	102.11	9	97.05	3	100.70
1914	55.30	15	51.10	26	52.38
1913	56.82	26	52.96	15	56.34
1912	70.94	2	63.80	11	66.13
1911	64.44	20	60.51	8	63.83

COMBINED AVERAGE.

	High.	Date.	Low.	Date.	Last.
1918	76.34	11	71.42	26	73.39
1917	66.26	31	57.43	20	65.88
1916	99.26	4	83.88	21	88.22
1915	91.90	7	88.58	2	91.50
1914	63.21	15	58.97	24	60.20
1913	68.69	26	65.10	15	68.06
1912	82.04	2	72.23	16	78.20
1911	78.40	20	75.06	8	77.60

Year's Range.

RAILROADS.

	High.	Date.	Low.	Date.	Last.
1918	70.75	Nov. 12	56.94	Jan. 15	62.65
1917	82.22	Jan. 2	62.06	Dec. 20	59.81
1916	85.70	Nov. 8	74.83	Apr. 22	80.57
1915	82.84	Mar. 4	66.13	Feb. 24	82.28
1914	89.94	Jan. 28	66.35	July 30	68.04
1913	91.42	Jan. 9	75.82	June 10	79.79
1912	97.28	Oct. 4	88.89	Dec. 10	90.27
1911	99.61	June 26	84.40	Sep. 23	91.37

INDUSTRIALS.

	High.	Date.	Low.	Date.	Last.
1918	91.55	Oct. 16	71.31	Jan. 15	84.14
1917	99.74	Jan. 20	62.81	Dec. 20	71.95
1916	119.30	Nov. 20	86.60	July 14	95.88
1915	100.97	Oct. 22	51.85	Feb. 24	100.78
1914	61.68	Jan. 31	48.48	July 30	52.56
1913	67.06	Jan. 9	50.27	June 10	56.34
1912	74.00	Sep. 30	71.74	Feb. 1	66.18
1911	69.76	June 5	54.75	Sep. 25	63.83

COMBINED.

	High.	Date.	Low.	Date.	Last.
1918	80.16	Nov. 12	64.12	Jan. 15	73.39
1917	90.46	Jan. 4	57.47	Dec. 20	65.88
1916	101.51	Nov. 20	80.91	Apr. 22	88.22
1915	94.13	Oct. 22	58.99	Feb. 24	91.50
1914	73.30	Jan. 31	57.41	July 30	60.20
1913	79.10	Jan. 9	63.00	June 10	68.00
1912	85.82	Sep. 30	75.74	Feb. 1	78.20
1911	84.41	June 24	69.57	Sep. 25	77.60

BOND AVERAGES.

December, 1918.

(40 Bonds)

Date	Close.	Net Change.
Dec. 2	81.17	+.26
Dec. 3	81.11	−.06
Dec. 4	81.10	−.01
Dec. 5	81.14	+.04
Dec. 6	81.16	+.02
Dec. 7	81.04	−.12
Dec. 9	81.04	
Dec. 10	81.11	+.07
Dec. 11	80.92	−.19
Dec. 12	80.84	−.08
Dec. 13	80.76	−.08
Dec. 14	80.83	+.07
Dec. 16	80.72	−.11
Dec. 17	80.74	+.02
Dec. 18	80.58	−.16
Dec. 19	80.33	−.25
Dec. 20	79.96	−.37
Dec. 21	79.88	−.08
Dec. 23	79.66	−.22
Dec. 24	79.08	−.58
Dec. 25	Holiday	
Dec. 26	78.95	−.13
Dec. 27	78.99	+.04
Dec. 28	78.98	−.01
Dec. 30	78.56	−.42
Dec. 31	78.78	+.22

Range for December.

	High.	Date.	Low.	Date.	Last.
1918	81.17	2	78.56	30	.....
1917	77.09	1	74.24	20	76.80
1916	89.15	2	88.42	22	88.64
1915	87.30	1	86.37	24	86.67
1914	82.17	14	81.42	2	81.96
1913	86.36	30	85.45	18	86.34

YEAR'S RANGE.

	High.	Date.	Low.	Date.	Last.
1918	82.36	Nov. 12	75.65	Sep. 27	78.78
1917	89.48	Jan. 20	74.24	Dec. 20	76.80
1916	89.18	Nov. 27	86.19	Apr. 29	88.64
1915	87.62	Mar. 24	81.52	Jan. 2	86.67
1914	89.42	Feb. 4	81.42	Dec. 2	81.96
1913	92.81	Jan. 10	83.45	Dec. 18	86.84

EQUIPMENT BONDS.

The following are quoted on a percentage basis:

Name.	Maturity.	Rate.	Bid.	Ask.
Baltimore & Ohio	1919-27	4 @4½	6.00	5.50
Buff., Roch. & P.	1919-'33	4½@5	5.90	5.60
Canadian Pacific	1919-'28	4½	6.00	5.75
Ches. & Ohio	1919-'27	4½	6.00	5.50
Chicago & N. W.	1919-'23	4½	5.80	5.30
C., R. I. & P.	1919-'27	4½@5	6.50	5.75
C., S. L. & N. O.	1919-'24	5	6.00	5.50
Chickasaw Ref.	1919-'21	6	7.75	7.50
C., C., C. & St. L.	1919-'29	5	6.15	5.75
Del. & Hudson	1922	4½	6.00	5.50
Erie Railroad	1919-'27	4½@5	6.25	5.75
Illinois Central	1919-'26	4½@5	5.80	5.30
Louis. & Nash.	1919-'23	5	5.75	5.25
Michigan Central	1919-'30	5	6.15	5.80
Minn. & St. Louis	1919-'27	5	6.50	6.00
Mo., Kan. & Tex.	1919-'23	5	7.00	6.00
Missouri Pacific	1919-'22	5	7.00	6.00
Mobile & Ohio	1919-'26	4½@5	6.40	5.90
N. Y. Central	1919-'32	4½@5	6.00	5.75
Norfolk & West.	1919-'24	4½	5.75	5.25
N. Y., N. H. & H.	1919-'28	4½@6	6.25	6.00
Penn. Gen. Frt.	1919-'23	4 @4½	5.75	5.25
Reading Co.	1919-'26	4½	5.80	5.30
Seaboard Air L.	1919-'26	5 @6	7.00	6.00
Sinclair Refining	1919-'21	6	7.25	7.00
Southern Pacific	1919-'26	4½	6.00	5.50
Southern Rail.	1919-'24	4½@5	6.25	5.75
Union Tank Line	1919-'20	5	6.60	5.90

Investor's Questionnaire

Invaluable booklet sent on application. Write today.

S. W. STRAUS & CO.

150 Broadway

SHORT TERM NOTES

Government and Municipal Loans.

Security.	Rate.	Due.	Bid.	Ask.	Yield.
Argent. Govt.	6	May15,'20	98⅝	99¼	6.50
Dom. of Can.	5	Aug., 1919	88⅛	99⅝	6.25
Gov. of N. F.	5	July, 1919	98½	99¼	6.50
Norweg. Gov.	6	Feb., 1923	100	101	5.70
Prov. of Que.	5	Apr., 1920	94	96	6.00
Russian Govt.	5½	June, 1919	50	52	..
Do rubles	5½	Feb. 14,'26	126	130	..
Russian Govt.	5½	Dec., 1921	48	50	..
Swiss Govt.	5	Mar., 1920	99	99⅜	5.25

Company Issues.

Security.	Rate.	Due.	Bid.	Ask.	Yield.
Am. Cot. Oil	7	Sep., 1919	100⅝	101	6.00
Am. Cot. Oil	5	Sep., 1919	99⅛	99½	5.70
Am. P. & L.	6	Aug., 1921	91	93	9.00
Am. Thread	6	Dec., 1928	101¼	102	5.70
Am. Tob. Co.	7	Nov., 1919	101	101¼	5.75
Am. Tob. Co.	7	Nov., 1920	101½	101⅞	5.60
Am. Tob. Co.	7	Nov., 1921	102⅛	102⅝	6.00
Am. Tob. Co.	7	Nov., 1922	102¼	102⅝	6.25
Am. Tob. Co.	7	Nov., 1923	102⅝	103	6.25
Am. T. & T.	6	Feb., 1919	100	100⅛	5.90
Ark. Val. Ry., L. & P.	6	July, 1919	94	98	8.00
B. & O. R. R.	5	July, 1919	99⅝	99⅝	5.50
Beth. S. Corp.	7	July 15,'19	100¼	100⅜	5.35
Beth. S. Corp.	7	July15,'20	100⅝	100⅞	6.45
Beth. S. Corp.	7	July15,'21	100⅝	100⅞	6.65
Beth. S. Corp.	7	July15,'22	100⅝	100⅞	6.75
Beth. S. Corp.	7	July15,'23	100⅝	101	6.75
Can. Pac. Ry.	6	Mar. 2,'24	100⅝	100⅞	5.80
Cen. Arg. Rys.	6	Feb., 1927	91¾	92½	..
Chi. Pn. Tool	6	Oct., 1920	97¾	98¼	6.90
Chi. Pn. Tool	6	Oct., 1921	96⅝	97¼	7.10
Cub.-Am. Sug.	6	Jan., 1919	99⅝	100¼	5.75
Cub.-Am. Sug.	6	Jan., 1920	99⅝	100¼	5.85
Cub.-Am. Sug.	6	Jan., 1921	99¼	100¼	5.90
Cud'y P. Co.	7	July 15,'23	101⅞	102¼	6.40
Del. & Hud.	5	Aug., 1920	98⅝	99	5.50
Duq. Lt. Co.	6	July, 1921	97½	98	6.70
Erie R. R.	5	Apr., 1919	95	96	..
Fed. Sug. R.	5	Jan., 1920	97½	98½	5.80
Gen. Electric	6	Dec., 1919	100⅝	100⅞	5.35
Gen. Electric	6	July, 1920	100⅝	101	5.30
Gt. A. & P.	6	June, 1921	97	99	6.25
Gt. Nor. Ry.	5	Sep., 1920	98⅝	99	5.60
L. G. & E.	7	Sep., 1920	97	99	7.65
Mont. T. & P.	6	Apr., 1919	95	97	..
Met. C. C.	5	Feb. 1, '19	99	99½	..
M. V. G. & E.	5	May, 1922	85	88	8.62½
Met. Ed.	6	Dec., 1920	95	97¼	7.75
Met. Ed. 1st & ref.	5	Aug., 1922	90	93	..
N. Y. Cent.	5	Sep., 1919	99¼	99½	5.65
Okl. G. & E.	6	June, 1919	98	99⅝	7.00
Ott. Ry. & L.	7	Dec., 1920	96	99	8.00
P. S. C., N.J.	5	Mar., 1919	98	99	9.00
Pitts. & S.S.R.	6	Mar., 1920	99⅝	100¼	5.75
Proc. & Gam.	7	Mar., 1919	100¼	100⅝	5.25
Proc. & Gam.	7	Mar., 1920	101½	102	5.90
Proc. & Gam.	7	Mar., 1921	102	102½	5.95
Proc. & Gam.	7	Mar., 1922	102⅛	102⅝	6.05
Proc. & Gam.	7	Mar., 1923	103	103⅝	6.05
Read. T. & L.	6	Aug., 1919	94½	98⅝	7.50
Rem. A. U. M. Ctge. Co.	5	Feb., 1919	98½	99⅝	9.50
San Diego C. G. E. E.	6	Dec., 1922	92	96	7.50
Shawing. W.	6	Dec., 1919	102½	103¼	..
St.G. & E.sec.	7	Sep., 1921	96	98½	8.06
Southern Ry.	5	Mar. 2,'19	98⅝	98⅞	11.60
Stude. Corp.	7	Jan., 1921	99¼	100	7.00
Stude. Corp.	7	Jan., 1929	96	97	7.45
United Lt. & Ry. Sec.	6	May., 1920	95	98	8.00
U.L.& Ry.sec.	7	Apr., 1923	94⅝	98¼	7.50
Utah S. Corp.	6	Sep. 15,'22	88½	90	9.25
W. E. & M.	6	Feb., 1919	100	100⅛	5.90
Win. R. A.	7	Mar., 1919	99⅝	100	7.00

NEW INCORPORATIONS

Special to The New York Times.

ALBANY, Dec. 31.—Twenty-five new corporations, with an aggregate capitalization of $1,458,000, were chartered today. They include:

Guaranteed Products Corp. of America, Manhattan, floor coverings, curtains and works of art, $250,000; R. Lier, A. H. Powell, J. B. Weber, 212 Fifth Av.

William P. Leuthner Co., Manhattan, wool by-products and waste clippings, $150,000; J. Manne, M. F. Tillman, B. Machinist, 21 East 105th St.

Flannery Guinan & Moran, Manhattan, transportation and navigation, $24,000; J. H. and M. A. and J. F. Flannery, 348 Fiftieth St.

47 East 61st St. Co., Manhattan, realty, $10,000; T. F. V. Graesse, A. R. McLaren, W. McMahon, 29 West 96th St.

The Baby Outfitters, Inc., Manhattan, $50,000; H. M. Wise, H. J. and P. D. Braunfeld, 116 East 27th St.

John G. Simmonds & Co., Manhattan, realty and insurance, $10,000; C. A. Wilson, F. A. McCready, R. B. McFalls, 95 William St.

A. Steinman, Inc., Manhattan, cotton converting, $350,000; L. Steinman, R. E. and R. Liebmann, 15 West 91st St.

Atlantic Sand and Gravel Co., Far Rockaway, $10,000; B. and B. Riegel, S. J. Hanscom, 166 West 105th St.

Thomas Bruce Boyd, Inc., Manhattan, equipment engineers, 4,000 shares common stock, no par value; active capital, $20,000; R. Bennett, Jr., R. Sherman, F. E. Sturgis, 14 Wall St.

Federal Phonograph Co., Manhattan, $100,000; G. S. Wittson, E. Larkin, D. E. Hubener, 1,282 Madison St.

Winsome Costume Co., Manhattan, $15,000; M. Mandell, S. Rakowitz, A. Shapiro, 2,257 82d St.

Superior Photo-Litho. Co., Manhattan, lithographing and photographic supplies, $5,000; E. Bassist, A. J. and E. Usoskin, 123 Simpson St.

Plaza Furniture House, Brooklyn; I. Jampel, G. Hornstein, M. Rosen, 135 Graham Av.

Bradstreet-Hazard Co., Rochester; realty, $10,000; R. C. Bradstreet, T. C. and W. E. Hazard, Rochester.

Ridgewood Park Realty Co., Brooklyn, formed by consolidation of Germania Real Estate and Improvement Co. and Ridgewood Park Realty Co., $75,000; A. W. Schmidt, J. F. Dreyer, H. A. Meyer, 2,509 Newkirk Av., Brooklyn.

Jackson Square Garage Co., Manhattan, $10,000; A. J. Halprin, L. Bass, S. H. Ganz, 150 Nassau St.

Great Authors' Pictures, Inc., Manhattan, $50,000; motion pictures; C. A. Weeks, M. Hicks, H. L. Geller, 850 Kelly St., Bronx.

Leunell's, Inc., Manhattan, women's wearing apparel, $5,000; R. L. and P. Margolyes, A. Miller, 940 Hoe Av.

Alfred J. Helwitz & Co., Manhattan, rubberized fabrics and wearing apparel, $150,000; J. Aronson, R. C. Kloetzer, A. L. Helwitz, 1,051 East 28d St.

Samuel Faden, Inc., Manhattan, women's wearing apparel, $10,000; J. Heinberg, R. Klein, S. Faden, 139 Lenox Av.

American Yarman Assn., Manhattan, tools and machinery, $10,000; H. A. St. George, W. M. G. Watson, J. H. Claffy, 41 Park Row.

Durant Engineering Corp., Manhattan, $20,000; I. Herbermann, J. T. Smith, E. H. Kelly, 43 Cedar St.

Herrington Bread Co., Glens Falls, $75,000; M. and S. M. and W. A. Herrington, Glens Falls.

CAPITAL INCREASES.

The Bonnie Bee Co., Manhattan, $30,000 to $150,000.

United Marine Cont. Corp., Manhattan, $200,000 to $1,000,000.

Art Clothing Co., Manhattan, $20,000 to $75,000.

CHANGE OF NAME.

Utica Mutual Compensation Insurance Corp., Utica, to Utica Mutual Insurance Co.

The Draeger Oxygen Apparatus Co., Manhattan, to American Atmos Corp.

REVOCATION AND NEW DESIGNATION.

Hunterdon Storage and Trucking Co., New Jersey; new representative, J. B. Sullivan, 120 Liberty St.

DISSOLUTIONS.

Thomas F. Condon & Co., Manhattan.
Turner & Townsend, Manhattan.
The J. A. Mulheran Co., Syracuse.
Thomas Bruce Boyd, Inc., Manhattan.
Jacob Herrlich's Son, Manhattan.
Shavelight Corp., Manhattan.
Premier Overall Co., Manhattan.
Clayton Realty Co., Manhattan.
Motor Equipment Co., Manhattan.
Autocar Sales Co., Hornell.

New Jersey Charters.

Special to The New York Times.

TRENTON, Dec. 31.—Charters filed:

Elizabeth Plumbing Co., $25,000; Morris Goldstein, Anna Goldstein, and Morris Escoff, all of Elizabeth.

American Sawdust Co., Newark, $100,000; F. Leber of Newark, Wm. McAdoo of Philadelphia, and W. W. Walter of Brooklyn.

Delaware Charters.

Special to The New York Times.

DOVER, Del., Dec. 31.—Charters filed:

Pennock Oil Co., $5,000,000; A. W. Britten, Samuel B. Howard, Paul Smith, all of New York.

Record Oil and Refining Co., $2,000,000; C. L. Rimlinger, M. M. Clancy, P. B. Drew, of Wilmington.

Laveno Refractions Co., $1,000,000; C. L. Rimlinger, M. M. Clancy, P. B. Drew of Wilmington.

Eastern Foundry and Machine Co., $250,000; F. R. Hansell, S. M. MacFarland, J. Vernon Pimm of Philadelphia.

Mellon-Stuart-Nelson Co., builders, contractors, &c., $200,000; C. L. Rimlinger, M. M. Clancy, P. B. Drew of Wilmington.

Buckeye Mining Co., of California, $200,000; H. E. Ringholn, Brooklyn; K. E. Humberger, New York; E. K. Kriser, Staten Island.

J. W. Alexander & Co., to deal in and with securities of all kinds, $100,000; C. L. Rimlinger, M. M. Clancy, P. B. Drew of Wilmington.

Dairy Products Corp., to manufacture and deal in and with powdered, condensed and prepared milk, &c., $90,150; C. L. Rimlinger, M. M. Clancy, P. B. Drew of Wilmington.

The Hitchcock Publishing Co., advertising business, $50,000; C. L. Rimlinger, M. M. Clancy, P. B. Drew of Wilmington.

Forest Co., Inc., to manufacture gasoline saving devices of all kinds, $50,000; John F. Malloy, M. M. Lucey, Wilmington; Charles D. Keeder, New York.

INCREASE IN CAPITAL.

Guaranty Plan Corp., New Orleans, La., from $200,000 to $500,000.

Electric Furnace Const. Co., Philadelphia, from $100,000 to $300,000.

DISSOLUTION NOTICES.

NOTICE OF DISSOLUTION of F. P. GARRETTSON & CO.

The firm of F. P. Garrettson & Co. at No. 150 Front Street, Borough of Manhattan, City of New York, is this day dissolved by mutual consent. Henry Wilkinson Lyall will continue the business and will settle all obligations of the old firm, and is authorized to collect all of its accounts.

FREDERICK PRIME GARRETTSON.
HENRY WILKINSON LYALL.
Dated, New York, December 31, 1918.

DIVIDENDS.

270th Consecutive Semi-Annual Dividend

ESTABLISHED 1784.

The Bank of New York

National Banking Association

New York, Dec. 17, 1918.

The Board of Directors have this day declared a semi-annual dividend of Ten (10%) per cent., payable on and after January 2, 1919, to stockholders of record of December 21, 1918.

JOSEPH ANDREWS, Cashier.

THE J. G. WHITE MANAGEMENT CORPORATION
43 Exchange Place, New York
MANAGERS
CARDENAS-AMERICAN SUGAR COMPANY

The Board of Directors of CARDENAS-AMERICAN SUGAR COMPANY has declared a regular quarterly dividend of ONE AND THREE QUARTERS PER CENT (1¾%) on the outstanding preferred stock of the Company for the quarter ending December 31, 1918, payable Thursday, January 2, 1919, to stockholders of record at the close of business Thursday, December 26, 1918.

T. W. MOFFAT, Treasurer.

GENERAL MOTORS CORPORATION.

The Board of Directors of General Motors Corporation has declared a dividend of $1.50 a share on the preferred stock, a dividend of $1.50 a share on the Debenture Stock, and a dividend of $3 a share on the Common Stock of the Corporation, payable on February 1, 1919, to Stockholders of record at the close of business January 15, 1919.

H. H. RICE, Treasurer.
December 31, 1918.

Mercantile Bank of the Americas

44 Pine Street.
New York, December 30, 1918.

The Board of Directors has this day declared a semi-annual dividend of four (4) per cent., payable January 15th, 1919, to stockholders of record at the close of business, January 2nd, 1919.

The transfer books will not close.

PHANOR J. EDER, Secretary.

THE AMERICAN SHIP BUILDING CO.

At a meeting of the Board of Directors of the American Ship Building Co., held on December 27, 1918, a regular dividend of one and three-quarters per cent. and an extra dividend of two and one-quarter per cent., aggregating four per cent., on the common stock were declared payable in cash February 1st, 1919, to common stockholders of record January 15, 1919.

Office of the United Gas Improvement Co., N. W. Corner Broad and Arch Streets, Philadelphia, December 11, 1918.

The Directors have this day declared a quarterly dividend of two per cent. ($1.00 per share,) payable January 15, 1919, to stockholders of record at the close of business December 31, 1918. Checks will be mailed.

I. W. MORRIS, Treasurer.

THE BANK OF AMERICA.

New York, Dec. 20th, 1918.

The Board of Directors has today declared a semi-annual dividend of fifteen (15) per cent., free of tax, payable January 2nd, 1919, to stockholders of record of this date.

The transfer books will remain closed until January 3rd, 1919.

W. M. BENNET, Cashier.

FINANCIAL NOTICES.

NOTICE.

Certificate of Membership No. 2886, issued by the New York Produce Exchange, November 5, 1908, to Jesse Fuller having been lost or mislaid, application has been made to the Board of Managers for a new certificate. All persons interested are hereby notified to show cause within the next six weeks why such new certificate should not be issued.

New York, Dec. 20, 1918.
L. B. HOWE, Secretary.

MEETINGS AND ELECTIONS.

THE ANNUAL MEETING OF THE STOCKholders of the Mundale Steamship Corporation will be held at the offices of the company, 82 Beaver Street, New York City, on January 15th, 1919, 11 A. M., for the election of Directors for the ensuing year and for the transaction of such other business as may properly come before the meeting.

Dated January 1, 1919.
J. W. REYNOLDS, Secretary.

New York, December 7, 1918.

THE ANNUAL ELECTION OF DIRECTORS of the MERCHANTS NATIONAL BANK of the City of New York will be held at its Banking House, No. 42 Wall Street, New York, on Tuesday, January 14th, 1919, from 12 o'clock noon to 1 o'clock P. M.

OWEN E. PAYNTER, Cashier.

THE ANNUAL MEETING OF THE STOCKholders of Snow's, Ltd., for the election of Directors and such other business as may properly come before the meeting, will be held at the office of the company on Tuesday, Jan. 14, 1919, at 12 o'clock noon.

T. D. BURTON, Secretary.

The annual meeting of the stockholders of E. B. Estes & Sons Mfg. Corp. will be held at their office, 382 Fifth Avenue, New York City, on Thursday, January 9th, 1919, at 2 P. M.

E. W. HANNAS, Secretary.

ANNUAL MEETING OF THE STOCKholders of The New York Times Co. will be held at the office of the company on Wednesday, January 15, at 11 o'clock A. M.

BEN C. FRANCK, Secretary.

COPARTNERSHIP NOTICES.

STATE OF NEW YORK, COUNTY OF NEW YORK, ss.:

Whereas, the partnership heretofore existing under the name of F. P. Garrettson & Co., has been dissolved by mutual consent of the partners, and had transacted business in the City of New York for not less than three years prior to such dissolution, and

Whereas, the business thereof was conducted and said partnership name used by the undersigned, Henry Wilkinson Lyall and Frederick Prime Garrettson, up to the time of said dissolution on December 31, 1918, and

Whereas, the undersigned, said Henry Wilkinson Lyall, intends to deal under said name of F. P. Garrettson & Co. on and after the first day of January, 1919.

Now, Therefore, I Henry Wilkinson Lyall, whose place of residence is Jamaica, Borough of Queens, City and State of New York, do hereby certify pursuant to Article III. of the Partnership Law of the State of New York, that I am the person intending to deal under said name of "F. P. Garrettson & Co." on and after January 1, 1919, and that my principal place of business will be in the City and County and State of New York.

Dated, New York, December 31st, 1918.
HENRY WILKINSON LYALL.

STATE OF NEW YORK, COUNTY OF NEW YORK, ss.:

On this 31st day of December, 1918, before me personally came Henry Wilkinson Lyall, to me known and known to me to be the individual described in and who executed the foregoing instrument, and he duly acknowledged to me that he executed the same.

[SEAL.] M. GREGG LATIMER.
Notary Public, Kings Co., No. 82.
Certificate filed in New York Co. No. 218;
New York County Register's No. 10168;
Commission Expires March 30, 1920.

DISSOLUTION OF PARTNERSHIP.

Notice is hereby given that the undersigned, DAVID M. NEWBURGER and E. WALTER WISE, partners doing business under the firm name of ORIGINAL SAMPLE CLOAK & SUIT COMPANY, having their principal office and place of business in the Lyric Building, Cincinnati, Ohio, have this day dissolved partnership.

E. WALTER WISE has purchased the interest of DAVID M. NEWBURGER and will continue business under the old firm name, and has assumed, will pay and discharge all debts and liabilities of the old firm.

Cincinnati, Ohio, Dec. 31, 1918.
DAVID M. NEWBURGER,
E. WALTER WISE.

WINSLOW, LANIER & COMPANY.

The undersigned have formed a general partnership to continue on and after January 1, 1919, the banking business heretofore conducted under the name of Winslow, Lanier & Company; continuing the said firm name of Winslow, Lanier & Company and its business relations at home and with foreign countries, at No. 59 Cedar Street, in the Borough of Manhattan of the City of New York.

Dated, New York, December 31, 1918.
CHARLES LANIER,
JAMES F. D. LANIER,
ROBERT M. PETTIT,
REGINALD BISHOP LANIER.

NOTICE IS HEREBY GIVEN THAT THE partnership heretofore doing business under the name of KEAN, TAYLOR & CO. having expired by limitation on the 31st day of December, 1918, the undersigned will continue the business under the same name.

NAME.	RESIDENCE.
Hamilton F. Kean,	Union Co., New Jersey
Moses Taylor,	Mount Kisco, New York
George E. Barstow, Jr.,	Montclair, New Jersey
Edward J. Duffy,	Montclair, New Jersey
Jerome Hill,	Pittsburgh, Pa.

HALLE & STIEGLITZ
30 Broad Street
New York, December 31st, 1918.

MR. GEORGE P. DAVIS has this day been admitted as partner in our firm.

HALLE & STIEGLITZ.

HERZFELD & STERN,
40 Exchange Place.
New York, Jan. 1, 1919.

We take pleasure in announcing that we have this day admitted Mr. Sigmund Stern, for many years our cashier, to partnership in our firm.

HERZFELD & STERN.

PUBLIC NOTICE.

THE NATIONAL BANK OF SYRACUSE, located at Syracuse, in the State of New York, is closing its affairs. All noteholders and other creditors of the association are therefore hereby notified to present the notes and other claims for payment.

Dated December 16, 1918.
CHARLES H. SANFORD, President.

A Conservative Investment for January Income

WE offer First Mortgages on improved City real estate averaging less than 40% of our appraisal, yielding purchasers 5½%.

List of offerings, together with illustrated booklet M-1 showing character of loans, will be sent upon request.

UNITED STATES MORTGAGE & TRUST COMPANY

Capital and Surplus $6,000,000

Main Office: 55 Cedar Street

BRANCHES

73rd St. at Broadway — 125th St. at 8th Ave. — Madison Ave. at 75th St.

Your Financial Agent

The Central Union Trust Company of New York will take entire charge of your financial affairs, securities, personal and real estate; attending to all details; crediting you with net income and disposing of it as you desire.

Write for booklet, "The Management of Your Estate."

Our officers at all branches are always glad to explain the facilities of this Company.

Central Union Trust Company

OF NEW YORK

80 Broadway — 54 Wall Street

Plaza Branch, 786 Fifth Avenue — 42nd Street Branch, Madison Ave. & 42nd St. — 5th Ave. Branch, 425 Fifth Avenue

Capital, Surplus and Undivided Profits, $30,000,000

Beginning January 1, 1919,

HARTSHORNE, FALES & CO.

will conduct the business heretofore carried on by

HARTSHORNE & PICABIA

which firm expired by limitation on December 31, 1918. The partners of Hartshorne, Fales & Co. are

DOUGLAS R. HARTSHORNE,
Member New York Stock Exchange
HALIBURTON FALES, JR.,
E. KENNETH HEEDEN,
AUSTIN K. NEFTEL.

7 Wall Street. — Tel. Rector 4590.

MEETINGS AND ELECTIONS.

HUDSON TRUST COMPANY

Broadway and Thirty-Ninth Street, New York City.

To Stockholders:

Notice is hereby given that the regular annual meeting of the Stockholders of the Hudson Trust Company will be held at the office of the Company, northwest corner of Broadway and 39th Street, Borough of Manhattan, City of New York, on Wednesday, January 15th, 1919, at two o'clock in the afternoon, to elect Directors in place of those whose terms expire on the date of the said meeting, and for the transaction of such other business as may properly come before the meeting.

The books for the transfer of the stock of the Company will be closed on January 4th, 1919, at noon, and reopen on January 16th, 1919, at 10 A. M.

RICHARD A. PURDY, Secretary.

IRVING NATIONAL BANK

New York, December 14, 1918.

The annual meeting of the Shareholders of this Bank for the election of Directors and the transaction of such other business as may be brought before it will be held in the banking rooms, No. 233 Broadway, Tuesday, January 14th, 1919, at 12 o'clock noon, the polls to be open from 12 o'clock noon to 1 o'clock P. M.

The transfer books will be closed from 12 o'clock noon January 11th, 1919, until 10 o'clock A. M. January 15, 1919.

J. F. BOUKER, Cashier.

CENTRAL UNION TRUST COMPANY OF NEW YORK.

Notice of Annual Meeting.

Notice is hereby given that the Annual Meeting of the Stockholders of the Central Union Trust Company of New York, for the election of ten Trustees of said Company of the class of 1922, and three Inspectors of the next succeeding election, and for the transaction of such other business as may come before said meeting, will be held at the office of the Company, 54 Wall Street, in the City of New York, on Thursday, January 9, 1919, at 12 o'clock noon. Polls will be open from 12 o'clock noon to 1 o'clock P. M.

M. FERGUSON, Secretary.
December 27, 1918.

NOTICE IS HEREBY GIVEN THAT A meeting of the Stockholders of LUTZ & SHEINKMAN will be held at the office of the Company, No. 2 Duane Street, Borough of Manhattan, City of New York, on the 15th day of January, 1919, at 6 o'clock P. M., for the purpose of election of Directors and Inspectors of Election, to serve at the next Annual Meeting, and for the transaction of such other business as may properly come before such meeting.

Dated December 30, 1918.
ALFRED H. MICHAELSON, Secretary.

NATIONAL BANK OF COMMERCE IN NEW YORK.

New York, December 12, 1918.

Notice is hereby given that the annual meeting of the shareholders of the National Bank of Commerce in New York for the election of directors to serve during the ensuing year will be held at its banking house, 31 Nassau Street, New York City, on Tuesday, January 14, 1919, at 12 o'clock noon. The polls will be open from 12 o'clock to 1 P. M.

FARIS R. RUSSELL, Vice President.

BANK OF EUROPE.

New York, December 18, 1918.

The annual meeting of the stockholders for the election of Directors of the Bank of Europe will be held at its Banking Rooms, No. 1,429 First Avenue, New York City, on Tuesday, January 14, 1919, from 12 o'clock noon to 1 o'clock P. M.

By order of the Board of Directors.
VINCENT W. WOYTISEK, Cashier.

THE BANK OF AMERICA.

New York, December 30th, 1918.

The Annual Election of Directors and Inspectors of Election of this Bank will be held at the banking house, Nos. 44 & 46 Wall Street, on Tuesday, January 14th, 1919. The polls will be opened at 1 o'clock P. M., and will be closed at 2 o'clock P. M. The transfer books will be closed from January 11th to January 15th.

W. M. BENNET, Cashier.

We regret to announce that owing to illness Mr. Frederick Hill retired from our firm as of January 1, 1919.

JOSEPH WALKER & SONS.

We beg to announce that we have this day admitted to partnership in our firm Mr. Arthur C. Dunmore and Mr. J. Dana Thomas of our Boston office, and Mr. Bayard F. Pope of our New York office.

BLODGET & CO.
January 1st, 1919.

We beg to announce that Mr. Stephen Jonas retires from our firm and Mr. William H. Schubert becomes a partner as of this date.

LOUCHHEIM, MINTON & CO.
January 1st, 1919.

MEETINGS AND ELECTIONS.

THE ANNUAL MEETING OF THE STOCKholders of the Munamar Steamship Company, Incorporated, will be held at the offices of the company, 82 Beaver Street, New York City, on January 15, 1919, at 11 A. M., for the election of Directors for the ensuing year and for the transaction of such other business as may properly come before the meeting.

Dated January 1, 1919.
J. W. REYNOLDS, Secretary.

THE ANNUAL MEETING OF THE STOCKholders of Munplace Steamship Corporation will be held at the offices of the company, 82 Beaver Street, New York City, on January 8, 1919, 11:00 A. M., for the election of Directors for the ensuing year, and for the transaction of such other business as may properly come before the Meeting.

Dated December 25, 1918.
J. W. REYNOLDS, Secretary.

THE ANNUAL MEETING OF THE STOCKholders of the Munrio Steamship Corporation will be held at the offices of the company, 82 Beaver Street, New York City, on January 8, 1919, 11:00 A. M., for the election of Directors for the ensuing year, and for the transaction of such other business as may properly come before the Meeting.

Dated December 25, 1918.
J. W. REYNOLDS, Secretary.

THE ANNUAL MEETING OF THE STOCKholders of the Munsomo Steamship Corporation will be held at the offices of the company, 82 Beaver Street, New York City, on January 8, 1919, 11:00 A. M., for the election of Directors for the ensuing year, and for the transaction of such other business as may properly come before the Meeting.

Dated December 25, 1918.
J. W. REYNOLDS, Secretary.

THE ANNUAL MEETING OF THE STOCKholders of the Munisla Steamship Corporation will be held at the offices of the company, 82 Beaver Street, New York City, on January 8, 1919, 11:00 A. M., for the election of Directors for the ensuing year, and for the transaction of such other business as may properly come before the Meeting.

Dated December 25, 1918.
J. W. REYNOLDS, Secretary.

THE ANNUAL MEETING OF THE STOCKholders of the Munalbro Steamship Corporation will be held at the offices of the company, 82 Beaver Street, New York City, on January 15, 1919, 11 A. M., for the election of Directors for the ensuing year and for the transaction of such other business as may properly come before the meeting.

Dated January 1, 1919.
J. W. REYNOLDS, Secretary.

THE ANNUAL MEETING OF THE STOCKholders of the Munwood Steamship Corporation will be held at the offices of the company, 82 Beaver Street, New York City, on January 15th, 1919, 11 A. M., for the election of Directors for the ensuing year and for the transaction of such other business as may properly come before the meeting.

Dated January 1st, 1919.
J. W. REYNOLDS, Secretary.

Royal Dutch Warrants

Bought, Sold & Quoted

E. BUNGE & CO.

44 Broad Street, New York.
Phones Broad 6951-2-3-4-5-6.

C. W. Pope & Co.

Our weekly Market Letters sent free on request present each week the facts as we see them concerning the investment position of the Sound Unlisted issues.

Information of this class will be of help to you. Write today for three months' trial

No Margin Business Accepted.
We Invite Personal Inquiry.
25 Broad St. New York City.

WHAT'S COMING?

Babson's Investment Bulletin, which will be off the press about January 1, will carefully analyze

"THE OUTLOOK FOR 1919"

It will discuss the extraordinary conditions of the stock and bond market here and abroad. With the war ended, this bulletin is of special interest to investors and bankers, to whom it will be sent free. Address Department Y-61 of BABSON STATISTICAL ORGANIZATION Wellesley Hills, Mass.

Largest Organization of Its Character in the World.

Int'l Motor Truck Com. & 2nd Pfd.
Northern States Power
Poole Engineering & Machine
Todd Shipyards

Kiely & Horton

40 Wall St., N. Y. Phone John 6330

SAVINGS AND LOAN ASSOCIATIONS.

The Franklin Society

Announces its semi-annual cash dividend at the usual rate of Four and One-Half Per Cent. per annum on all savings share accounts of $10 to $5,000. This is the society's 60th Consecutive Dividend

This Society, 31 years old, supervised by the State, conservatively managed and "automatically safe," is serving many thousands. Let it serve you.

Call, write or telephone if you need information. Savings by mail if desired.

THE FRANKLIN SOCIETY
For Home Building and Savings,
38 PARK ROW, NEW YORK.

4½ PER CENT

SAVINGS BANKS.

The Williamsburgh Savings Bank

Broadway and Driggs Ave., Brooklyn.

Notice is hereby given that on and after the 20th day of January, 1919, a semi-annual interest at the rate of

FOUR PER CENT.

per annum will be paid to all depositors in this bank who on the first day of January, 1919, may be entitled thereto.

Money deposited on or before January 10th, 1919, will draw interest from January 1st.

ANDREW D. BAIRD, President.
CHARLES J. PASFIELD, Cashier.

BANK OPEN MONDAY EVE'G, 4 to 7.

Blanks for Opening Accounts by Mail sent upon request.

We Sell WAR SAVINGS and THRIFT STAMPS.

The Manhattan Savings Institution

644-646 Broadway, cor. Bleecker St., N. Y.

135TH SEMI-ANNUAL DIVIDEND.

December 10th, 1918.

The Trustees of this Institution have declared interest (by the rules entitled thereto) at the rate of FOUR PER CENT. per annum on all sums not exceeding $500, and THREE AND ONE-HALF PER CENT. per annum on the excess of $500, and not exceeding $3,000, remaining on deposit during the three or six months ending on the 31st inst., payable on and after January 20th, 1919.

Deposits made on or before January 10th, 1919, will draw interest from January 1st, 1919. Open Mondays from 10 A. M. to 6:30 P. M.

SOCIETY ACCOUNTS ACCEPTED.

CONSTANT M. BIRD, President.
Benjamin Griffen, V.-P. Arthur Stiles, Sec.

141ST SEMI-ANNUAL DIVIDEND

UNION SQUARE SAVINGS BANK

No. 20 Union Square.

A DIVIDEND has been declared for the six months ending Dec. 31st, 1918, on all deposits entitled thereto at the rate of

FOUR PER CENT.

per annum on sums from $5 to $3,000, payable on and after Jan. 20th, 1919. Deposits made on or before Jan. 10 will draw interest from Jan. 1.

WILLIAM H. ROCKWOOD, President.
FREDERIC C. MILLS, Treasurer.
H. ROCKWOOD BRINCKERHOFF, Sec'y.
HUGH B. GARDNER, Cashier.

Open 10 to 3; Mon. 10 to 7; Sat. 10 to 12.
ACCOUNTS OF SOCIETIES ACCEPTED.

GREENWICH SAVINGS BANK

(Incorporated 1833.)

S. E. Cor. 6th Ave. & 16th St., New York.

FOUR PER CENT.

interest per annum for the six months and three months to January 1, 1919, and payable on and after Jan. 20, 1919.

Deposits made on or before January 10 will draw interest from January 1, 1919.

JAMES QUINLAN, President.
CHARLES M. DUTCHER, Treas.
FRANCIS M. BACON, Jr., B. OGDEN CHISOLM, Secretaries.

NEW YORK SAVINGS BANK

N. W. Cor. 14th St. and 8th Avenue

Dividend Jan. 1st, 1919, at the rate of

FOUR PER CENT.

per annum on all sums from $5 to $3,000 entitled thereto, under the By-laws.

DEPOSITS MADE ON OR BEFORE JAN. 10TH WILL DRAW INTEREST FROM JAN. 1ST.

WILLIAM FELSINGER, President.
JAMES L. WANDLING, Treasurer.
WALTER R. BRINKERHOFF, Sec'y.

45th Semi-Annual Dividend

Italian Savings Bank

of the City of New York,
64-66 Spring St., cor. Lafayette St.

A dividend has been declared for the six (6) months ending December 31, 1918, on all deposits entitled thereto, at the rate of THREE AND ONE-HALF PER CENT. per annum on sums from $5 to $3,000, payable on and after January 17, 1919.

DEPOSITS MADE ON OR BEFORE JAN. 10, 1919, WILL DRAW INTEREST FROM JAN. 1st, 1919.

JOSEPH N. FRANCOLINI, President.
PASQUALE I. SIMONELLI, Secretary.
BERNARD J. McCANN, Treasurer.

Broadway Savings Institution

5 & 7 Park Place, N. Y.

134th Semi-Annual Dividend

4% PER ANNUM payable on and after Jan. 20th, 1919.

Deposits made on or before Jan. 10th will draw interest from Jan. 1st, 1919.

H. F. Hutchinson, Pres. L. F. Ferris, Sec'y.

EK FURTHER CUTS IN REVENUE BILL

Members Get Urgent Demands for Reduction of Special Taxes.

MORE DELAY PREDICTED

Two Months of Conference Probable Unless Government Will Resort to Bond Issues.

Special to The New York Times.

WASHINGTON, Dec. 31.—The more the new $6,000,000,000 War Revenue bill is studied by members of the House of Representatives, in the light of the changes made by the Senate the greater their feeling that the measure is not likely to be disposed of rapidly in conference. Some members say that two months may be required for conference on the bill.

The measure as passed by the Senate on Dec. 23 is now on the Speaker's desk in the House; it will be taken up again on Thursday, when Mr. Kitchin will try to have it referred to conference. The Senate placed 602 amendments on the bill as originally passed by the House on Sept. 20.

These amendments, many of them, radically change the structure of the measure.

Many members are not satisfied with various parts of the bill. The Republicans in particular are dissatisfied with it, but they confess their inability to alter the situation so long as the Democrats have a majority and control the situation in Congress.

Business Men Protest.

More protests have been received from business men since the Senate passed the bill, and the cessation of hostilities, than appeared during the period when the House was framing the measure. These protests are founded upon the fact that the expenses of war were expected to be lessened greatly, and, therefore, business men are demanding that the war taxes be reduced. One member of the Ways and Means Committee said that the money to be raised by the Revenue bill had been expended and that he saw no way of changing the theory of the bill unless the Administration should consent to raise more money by loans than originally intended.

An attempt may be made to reduce the bill, provided the Secretary of the Treasury will assume responsibility for raising additional amounts through loans. The burden of protests coming to Congressmen is that business must halt to some degree unless capital has the resources to employ men returning from the war and at the same time refit mills for normal industrial activities. Nearly every member of the Ways and Means Committee interviewed today admitted the justice of the complaints.

"Many of the letters we receive from business men carry the implication that special taxes should not be levied now that the war is over," said Representative J. Hampton Moore, a Republican member of the Ways and Means Committee. "It is not clear that the cessation of hostilities necessarily means special taxes such as are contemplated in the Revenue bill can be avoided. The point is that the Government has already obligated itself to an extent which makes taxes and loans absolutely necessary. The fact that the was is over has nothing to do with it.

"The President started out to spend $24,000,000,000 up to June 30, 1919. He demanded that $8,000,000,000 be raised by taxation. We cannot ignore this situation. The President asked Congress for the money, and Secretary McAdoo backed up the demand in detail. Just before the war closed the Secretary told the Ways and Means Committee that the Government necessities would probably exceed the $24,000,000,000, all of which had been provided for by appropriations. In addition Congress was called upon to pass a deficiency bill amounting to $7,000,000,000. That made a total of appropriations for the fiscal year of $31,000,000,000.

Hope to Save Large Sums.

"Of course, the sudden cessation of activities suggested the advisability and wisdom of salvaging as much of these appropriations as had not been actually expended. The Appropriations Committee has been at work on that problem, and Mr. Sherley, the Chairman, has announced that he hopes to save a very large sum which, of course, would reduce the tax and loan requirements to that extent. But no matter what is saved, demands are still coming in to take care of hundreds of contractors who had only oral contracts with subordinate officers of the War Department and whose claims, so far as we are advised, will run up to $1,700,000,000, if not to $4,000,000,000.

"Another great source of expense, reaching perhaps more than a billion, will be the loss which the Government will suffer in guaranteeing the price of wheat for 1919 at $2.20 and selling it at the market price.

"So that when it is suggested that taxes are not necessary because the war has closed our big obligations still remain, even those incident to the various generous loans we have made to our Allies. Some intensely enthusiastic gentlemen have been urging the cancellation of these foreign loans. If that is done, and I am opposed to it, the American people must expect to yield in taxes or new loans $10,000,000,000 more.

"The whole situation, bluntly stated, is that this Government is involved for the fiscal year, apart from previous expenditures, to the extent of $31,000,000,000. Some of this will be covered by miscellaneous receipts and taxes under existing laws. I think that we should cut out the special taxes by reducing our extravagant expenditures at the earliest possible moment. But it is not clear to me how we are going to pay the enormous obligations the Government has already incurred without imposing additional obligations upon the people."

Before the bill has proceeded far in the conference the Appropriations Committee will have determined how much can be saved by cancellation of contracts and reduction of expenses. Such a report may make it possible to reduce the schedules.

Reorganize C. D. Barney & Co.

Charles D. Barney & Co. announce that the partnership which has heretofore existed under that firm name has been dissolved, and that a new firm under the same name has been organized to begin business tomorrow. The members of the new firm are H. E. Butler, J. P. Grier, E. H. Levis and Philemon Dickinson, with J. Horace Harding and Henry Sanderson as special partners.

UNITED STATES GOVT. BONDS

	Bid.	Ask.		Bid.	Ask.
2s, registered	98¼	99¼	3s, Panama, '61, reg.	89	92
2s, coupon, '30	98¼	100¼	3s, Panama, '61, coup.	89	92
2s, Panama, '38, reg.	97¼	98¾	5s, Fed Land Bk, '38	103	104
2s, Panama, '38, coup.	97¼	98¾	4½s, Fed Land Bank	100	101
3s, registered, 1946	88	92	4s, registered, 1925	104¾	105¾
3s, coupon, 1946	88	92	4s, coupon, 1925	104¾	105¾
3s, conversion, 1947	88	92			

NEW YORK CITY BONDS

	Yesterday Bid.	Yesterday Ask.	Monday Bid.
4½s July, 1967	100¼	102	100¼
4½s June, 1965	100¼	102	100¼
4½s Mar., 1963	100¼	102	100¼
4½s Nov., 1957	101¼	102	100¼
4½s May, 1957	101¼	102	100½
4¼s Mar., 1960-30	97	97½	97
4¼s Mar., 1964	97	97½	97
4¼s Mar.,	97	97½	97
4¼s Apr., 1966	97	97½	97
4¼s Mar., 1962	97	97½	97
4¼s Sept., 1960	97	97½	97
4s May, 1959	92¼	93¼	92¼
4s Nov., 1958	92¼	93¼	92¼
4s May, 1957	92¼	93¼	92¼
4s Nov., 1956	91	92¼	91
4s Nov., 1955	91	92¼	91
4s Nov., 1936	94½	96	94½
4s May, 1919	99¾		99¾
3½s Nov., 1955	83	84½	83
3½s Nov., 1954	83	84½	83
3½s May, 1954	83	84½	83

The following are quoted on a percentage basis:

	Yesterday Bid.	Yesterday Ask.	Monday Bid.
4½s 1924-1931	4.50	4.35	4.50
4½s 1921-1931	4.50	4.25	4.50
4½s 1919-1930	4.50	4.25	4.50
4½s 1919-1922	4.50	4.30	4.50
4½s 1914-1932	4.50	4.30	4.50
4½s 1940-1955	4.55	4.35	4.55
3½s 1930-1930	4.55	4.35	4.55
3½s 1922-1920	4.55	4.35	4.55
3½s 1919-1921	4.50	4.40	4.50
3s 1940-1958	4.50	4.40	4.50
3s 1926-1930	4.50	4.40	4.50
3s 1919-1925	4.50	4.40	4.50

PUBLIC UTILITIES

Sales.		High.	Low.	Bid.	Asked.
1,153	Cities Service	298	293	297	300
1,325	Do pf.	81	80¼	80½	80¾
$158,500	Do deb. 7s.	120	119	119	121

	Bid.	Asked.		Bid.	Asked.
Adiron Elec Power	14	17	Miss River Power	10½	12½
Adiron Elec Power pf.	68	72	Miss River Power pf.	38	41
Am Gas & Electric	98	103	Northern Ohio Electric	15	18
Am Gas & Electric pf.	44	47	Northern Ohio Elec pf.	58	63
Am Light & Trac	244	247	Northern Ont L & P	11	15
Am Light & Trac pf.	99	102	Northern Ont L & P pf	53	56
Am Power & Light	50	55	Northern States Power	59	63
Am Power & Light pf.	75	80	North States Power pf.	88	91
Am Public Utilities		25	Northern Texas Elec.	57	62
Am Public Utilities pf.	36	38	Northern Texas Elec pf	70	75
Am W W & Elec.	6½	7½	Pacific Gas & Electric	44	46
Am W W & E 1st pf.	69	72	Pacific Gas & Elec pf.	85	88
Am W W & E partic.	13	16	Puget S Trac, L & P.	15	18
Carolina Power & Light	33	38	Puget S T, L & P pf.	49	53
Colorado Power	27	30	Ry & L Sec pf.	77	83
Colorado Power pf.	96	100	Republic Ry & Light	17½	19
Columbus Electric pf.	70	74	Republic Ry & Lt pf.	53	55
Com Pow, Ry & Lt.	20	22	Southern Cal Edison	82	85
Com Pow, Ry & Lt pf.	41	43	Southern Cal Edison pf	98	102
Conn Power pf.	70	75	Standard Gas & Elec.	11	13
Consumers' Power pf.	80	85	Standard Gas & Elec pf	32	34
Eastern Texas Elec.	50	53	Tampa Electric	107	110
Eastern Texas Elec pf.	70	74	Tenn Ry, L & Power	2	3
El Paso Electric	76	80	Tenn Ry, L & P pf.	15	18
Electric B & S pf.	92	95	United Light & Rys.	38	40
Empire Dist Elec pf.	70	75	United Light & Rys pf.	70	72
Federal Light & Trac.	8	11	Wash I W L & P pf.	81	84
Federal Lt & Trac pf.	40	45	Western Power	15	17
Galveston-Houston Elec	22½	27½	Western Power pf.	82	85½
Galveston-Hous Elec pf.	60	64	West, Church & Kerr.	64	67
Gas & Elec Securities	250	275	West, Church & K pf.	80	86
Gas & Elec Secur pf.	80	85			

Bonds.

	Bid.	Asked.		Bid.	Asked.
Alabama Water 6s, '20	97¼	98½	Gt West Pow 6s, '25	88	92
Am W W & E col 5s	70	73	Int M Ry, L & P 6s	96½	99½
Appalach Power 1st 5s	74	77	Miss Riv Pow 1st 5s	75	77
Cin Gas & Elec 5s, '56	91	95	Nor States Pow 6s, '26	92	96
Cities Fuel & P 7s, '19	98	100	Nor States Pow 5s, '41	90	91
Col G & E deb 5s, '27	77	80	Nor Tex Elec col 5s	79	84
Commonwealth Power (Neb) 1st 6s, 1944	96½	100	Omaha & C R 5s, '28	80	85
Conn Power 5s, 1963	80	88	Puget Sd Trac, L & P 7s	97½	99¼
Dallas Electric 5s, '22	90	93	Roanoke W W 5s, '19	96	97½
East Tex Elec col 5s	82	88	So Cal Edison 5s, '39	88	92
East Tex Elec 7s, '21	97½	99	Twin S G & E 5s, '53	72	78
El Paso Elec col 5s	82	90	Un L & R 1st 5s, '32	86	88
Empire G & W 6s, '26	98	100	Un L & R deb 6s, '26	86	92
Empire ref 6s, '27	94	97	Un Util cv 6s, '43	90	95
Gt West Pow 5s, '46	83	87	Utah Securities 6s	89	90
			Wash I W L & P 6s	94½	98

CONSOLIDATED EXCHANGE

The market on the Consolidated Stock Exchange yesterday closed active and strong, with net gains from one to two points in the most active issues. There was some profit taking in the final half hour, which caused fractional recessions, but, despite this selling, the general undertone continued strong. The demand for stocks initiated at the end of the first hour was maintained until near the close, causing prices, especially in the industrials and Reading in the rails, to advance sharply. The feature in the trading was the strength in the oil stocks.

Sales.		High.	Low.	Last.	Sales.		High.	Low.	Last.
20	Alaska Gold.	3⅝	3⅝	3⅝	4,050	Mexican Pet.	179⅝	167½	178⅝
110	Allis-Chalm.	32¾	32¼	32¼	20	Miami Cop.	23	22⅞	22⅞
20	Am Beet Sug	61½	61½	61½	161	Midvale S.	43	41⅞	43
420	Am Can	47¾	46⅞	47⅜	440	Mo Pac	25⅜	24⅞	25⅜
320	Am Car & F	93¾	91⅞	93¾	50	Nat Cond	15½	15¼	15½
70	Am H & L pf	73	73	73	20	Nev Con	16⅝	16⅝	16⅝
20	Am Linseed.	46	46	46	70	N Y Cent.	74⅜	73⅞	74⅜
100	Am Loco.	61⅝	60¾	61¼	130	NY, NH & H	32⅞	31⅞	32⅞
920	Am Sm & R.	76⅝	75¼	76¼	100	North Pac.	94	93⅞	93⅞
50	Am Sum Tob	97½	96½	97½	140	Ohio Cities G	44¼	43⅞	44¼
30	Am T & T.	101¾	100¾	101¾	10	Ontario Sil.	7⅛	7⅛	7⅛
941	Anacon Cop.	60⅝	59½	60	100	PanAmP&T.	69⅞	66⅞	69⅛
20	A T & S F.	93½	93½	93¾	100	Pennsylvania	44⅞	44	44⅞
20	A G & W I.	106¾	106¾	108¾	170	Pierce-A	43⅞	42⅝	43⅝
1,470	Bald Loco.	75½	73¼	74¾	10	Pierce Oil.	16	16	16
140	Balt & Ohio.	50	49	49½	100	Pressed S C.	61⅛	61⅛	61⅛
380	Beth Steel B	61⅝	60¾	61½	30	Ray Cop.	21	20¾	21
150	Bklyn R T.	27	26¼	27	620	Reading	83⅞	80⅝	82
280	Cent Leath.	60⅝	59¼	60	10	Rep I & S.	74⅝	74⅝	74⅝
90	Ches & Ohio	57½	55⅞	57½	745	Sinclair Oil.	34⅝	33¼	34
250	C M & St P	39⅞	39¼	39⅞	840	South Pac.	102⅞	100⅞	101⅞
100	C R I & P.	25½	25¼	25½	30	South Ry.	30	29⅞	30
50	Chile Cop.	18	18	18	300	Studebaker.	51¼	50⅛	51¼
90	Chino Cop.	33½	32¾	33½	10	Tenn Cop.	13	13	13
20	Columbia G.	42¾	42½	42¾	70	Texas Co.	184⅝	177	184⅝
80	Corn Prod.	48⅜	48⅜	48⅜	60	Texas Pac.	28⅞	28¼	28⅞
220	Crucible S.	58	55¾	57¾	30	Tob Prod.	81⅝	81⅝	81⅝
170	Cuba C Sug.	29¾	29¼	29¾	100	Union Pac.	130¼	128⅞	129⅞
110	Distill Sec.	52¼	51½	52	300	U S Rub.	80⅝	78⅞	80⅝
10	Dome Mines.	11¾	11¾	11¾	13,585	U S Steel.	95⅞	93⅞	95⅛
40	Erie	17½	17	17½	140	Utah Cop.	73⅛	72⅛	73⅛
130	Erie 1st pf.	27⅞	27½	27⅞	20	Va-Car Chem	52⅛	52⅛	52⅛
60	Gen Motors.	130¼	129⅞	130¼	10	Wilson & Co	73⅞	73⅞	73⅞
60	Gt Nor pf.	95½	94⅞	95½	140	West Elec.	41⅞	40⅞	41⅞
60	Gt Nor Ore.	32⅛	31⅞	31⅞	100	Willys-O	26	25⅛	26
90	Insp Cop.	46⅞	45⅞	46⅞		*LIBERTY BONDS.			
100	Int Mer Mar.	26⅛	26	26⅛	$1,650	Lib 3½s.	99.58	99.54	99.58
350	Int M M pf.	113	112½	112⅞	1,700	1st 4½s.	96.68	96.64	96.68
75	Int Nickel.	33	32⅝	32⅞	1,500	2d 4¼s.	95.26	95.26	95.26
20	Kan City So	18½	18¼	18½	550	3d 4¼s.	97.62	96.98	97.58
360	Kenne Cop.	32⅛	31¼	31⅞	9,200	4th 4¼s.	96.82	95.40	96.02
45	Lehigh Val.	54¾	54	54¾					

*Prices include interest.

OUT-OF-TOWN EXCHANGES

BALTIMORE.

Stocks.

Sales.		High.	Low.	Last.	Sales.		High.	Low.	Last.
200	Atlantic Pet.	2	2	2	40	Elkhorn	29	26½	29
15	Balt. Tube pf	81	81	81	500	Federal Oil.	1⅞	1⅞	1⅞
550	Cosden	6⅝	6⅜	6⅝	120	Mt Vern pf.	78	77⅞	78
20	Con Power.	105	105	105	55	Pa Wat Pow	78	78	78
99	Con Coal.	82½	82	82	358	W. B & A.	26⅛	26⅛	26⅛
1,059	Dav Chem.	31¼	29¾	31¼	235	United Rys.	20⅛	20⅛	20⅛

Bonds.

Sales.		High.	Low.	Last.	Sales.		High.	Low.	Last.
$8,000	Con Pow 5s.	96⅛	96⅛	96⅛	$5,000	Hous Oil 6s	98½	98½	98½
10,000	Do 6s.	97¾	97⅞	97¾	1,000	Md Elec 5s.	92	92	92
2,000	Cos 6s, A.	85½	85½	85½	3,000	M R & L 5s	84	84	84
13,000	Do B.	86	86	86	2,000	Sal & R 5s.	56½	56½	56½
10,000	C & Sub 5s.	100	100	100	2,000	U Rys inc 4s	54⅝	54⅝	54⅝

BOSTON.

Mining.

Sales.		High.	Low.	Last.	Sales.		High.	Low.	Last.
375	Am Zinc	11¾	10	11½	210	Mayflower	3	2⅞	3
20	Am Zinc pf.	40½	40½	40½	100	Miami	22⅞	22½	22⅞
2,500	Anaconda	60⅝	59⅝	60⅝	275	Michigan	3	2⅞	3
3	Allouez	70	70	70	100	Mohawk	52	51	52
407	Alaska	3⅜	3	3⅜	90	New Riv pf.	64½	63½	63½
75	Ariz Com'l	12⅛	12	12⅛	100	North Butte.	10¼	10⅛	10¼
10	Bingham	9	9	9	320	Old Dom.	35	34	35
305	Butte & Sup.	17⅛	16⅜	17⅛	15	Osceola	48	48	48
485	Cal & Ariz.	61	61	61	830	Pond Creek.	13¼	12⅝	13¼
275	Cal & Hecla.	430	430	430	5	Quincy	60	60	60
200	Chino	32⅞	32⅜	32⅞	1,600	Santa Fe	32c	32c	32c
1,520	Cop Range.	41⅞	40⅞	41⅞	640	Seneca	15¾	15¾	15¾
125	Daly-West	2⅝	2⅝	2⅝	415	Shannon	1	1	1
450	Davis-Daly.	5	5	5	700	South Lake.	1⅝	1⅝	1⅝
125	East Butte.	9⅝	9⅝	9⅝	100	St Mary's.	40	40	40
600	Franklin	3¼	3¼	3¼	630	Superior Cop	5¼	5	5¼
70	Gr-Cananea.	46	46	46	450	Sup & Bos.	3	2⅞	3
415	Hancock	5	4⅝	4⅝	70	U S Smelt.	45¼	44⅞	45¼
250	Indiana	60c	50c	60c	143	U S Sm pf.	46½	46	46½
200	Inspiration.	46⅝	46⅝	46⅝	650	Utah Apex.	3	2⅞	3
700	Island Creek	46	46	46	400	Utah Cons.	8	8	8
10	Isle Royale.	24	24	24	1,770	Utah Metals	1⅝	1⅝	1⅝
100	Keweenaw	1½	1½	1½	700	Victoria	2	2	2
20	Lake Cop.	4⅝	4⅝	4⅝	220	Winona	85c	85c	85c
100	Mason Val.	2⅝	2⅝	2⅝	20	Wolverine	18½	18½	18½
45	Mass Con	4¼	4¼	4¼	200	Wyandot	50c	50c	50c

Railroads.

Sales.		High.	Low.	Last.	Sales.		High.	Low.	Last.
280	Bos & Alb.	135	135	135	1	Maine Cent.	92	92	92
1,200	Bos Elev	68	68	68	540	Mass Elec.	2⅜	2	2¼
92	Bos Elev pf.	92	92	92	1,120	Do pf.	12	10¾	11¾
6	Bos & Low.	95	95	95	615	NY, NH & H	32¼	31	31
360	Bos & Me.	30	29½	30	315	West End.	45	43½	45
100	Bos & Sub E	50	50	50	7	Do pf	51	51	51
100	Do pf.	12	12	12					

Miscellaneous.

Sales.		High.	Low.	Last.	Sales.		High.	Low.	Last.
165	Am Ag Ch.	101⅛	101	101⅛	18	Mass Gas	81	81	81
44	Do pf.	97	96½	97	74	Do pf.	69	69	69
350	Am Pn S 2 pf	5½	5¼	5½	5	Mergenthal'r	133	133	133
3,496	Am T & T.	101½	99⅞	100⅝	217	N E T & T.	91¼	91	91
13	Am Wool pf	95	95	95	240	Nova S Steel	53	53	53
10	Amoskeag	78½	78½	78½	42	Pullman	116	116	116
10	A, G & W I.	107⅞	107⅛	107⅞	100	Punta Sugar	50	50	50
325	Booth	22½	22¼	22½	10	Reece But.	13	13	13
150	Century S.	14½	14½	14½	620	Stewart	35½	34⅞	35⅛
10	Cuban P C	12½	12½	12½	275	Swift & Co.	124½	123½	123¼
55	East Bos L.	4½	4½	4½	10	Torrington	54	54	54
85	Edison	171	170	170	2	Un Drug	88	88	88
13	East S S pf.	40	40	40	10	Do 1st pf.	48	48	48
141	Fairbanks Co	61⅝	61⅜	61⅝	80	Un Fruit	165½	164½	164½
56	Gen Elec.	151½	149	151⅛	1,157	Un Shoe M.	45½	44½	45
30	Gorton	6⅝	6⅝	6⅝	1,800	Ventura Oil.	8	7⅞	8
1,540	Island Oil	4⅝	4⅜	4⅜	100	WarrenBipf.	37	36	37
450	Int Port C.	4½	4¼	4½	10	Walworth	17⅝	17⅝	17⅝
130	Loew's	8⅝	8⅝	8⅝	210	West Union.	86⅝	86	86

Bonds.

Sales.		High.	Low.	Last.	Sales.		High.	Low.	Last.
$45,000	Alaska G 6s	30½	30½	30½	3,000	N E Tel 5s.	93⅞	93⅞	93⅞
2,000	Am T & T 4s	84⅞	84⅞	84⅞	4,000	Swift 5s.	96	96	96
1,000	MissRivP5s.	75	75	75	4,000	Ventura 7s.	93½	93½	93½

CHICAGO.

Stocks.

Sales.		High.	Low.	Last.	Sales.		High.	Low.	Last.
25	Am Ship'g.	112	112	112	25	M W Util pf	55	55	55
325	Armour pf.	101	101	101	500	Mitch Motors	25	25	25
405	Booth Fish.	22⅝	22⅝	22½	20	Nat C'n pf.	121	121	121
3,151	Chi C & C pf	9½	8	9½	425	People's Gas	48	47½	48
300	Chi Pneu T.	63½	62½	63½	105	Sears-Roe	175	175	175
300	Chi R, Ser 2	8	7⅞	8	50	Shaw	84	84	84
31	Cudahy	103	102⅞	103	105	S Warner.	79¾	79	79¾
10	Do rights.	⅝	⅝	⅝	3,056	Swift Int'l.	44	41⅝	43¾
10	Deere pf.	95¾	95½	95¾	1,848	Swift	124	123	123½
700	Hartman	55	55	55	2,566	Un Carbide.	57⅛	56⅛	57⅛
721	Libby	22⅝	21¾	22⅝	16,899	Do rights.	3⅝	3	3¼
125	Lindsay L.	14	14	14					

Bonds.

Sales.		High.	Low.	Last.	Sales.		High.	Low.	Last.
$7,000	Chi R 1st 5s	81	81	81	$14,000	South Side Elev 4½s.	79⅛	79⅛	79⅛
8,000	Met E R 4s.	55½	55½	55½	11,000	Swift 1st 5s	96⅛	96⅛	96⅛
7,000	Pub Service (N Ill) 5s.	87½	87½	87½					

PHILADELPHIA.

Stocks.

Sales.		High.	Low.	Last.	Sales.		High.	Low.	Last.
28	Am Gas	60	60	60	300	Lehigh Nav.	71⅞	71¼	71⅝
10	Am Rys pf.	70	70	70	572	Lehigh Val.	55	54	55
25	Brill	20	20	20	1,133	Phila Elec.	25⅞	24⅞	25
52	Corn Exc Bk warrants.	130½	130	130	1,815	Phila R T.	26⅞	26⅛	26⅞
425	Elec Stor.	53	52½	52½	2,735	Ton Belm't.	2⅝	2⅛	2⅜
405	Gen Asphalt	39⅛	38⅝	39	100	Ton Mining.	3	3	3
60	Do pf.	77	77	77	200	Un Rys pf.	34	34	34
54	Ins Co N A	28¼	28	28	3,525	Union Trac.	39	38⅞	39
31	Key Tel pf.	49	49	49	1,630	*Un Gas Im	71	70⅞	71
1,110	Lake Sup.	17½	17	17½	55	W J & S S.	45	45	45
					20	Wm Cramp.	80	80	80

Bonds.

Sales.		High.	Low.	Last.	Sales.		High.	Low.	Last.
$2,000	Bush T B 5s	81	81	81	$5,000	Mo P gen 4s	63	63	63
5,000	D & R G 1st ref 5s.	54	54	54	10,000	Pa Co con 4½s, 1960.	96	96	96
2,000	El & Pe 4s.	70	70	70	5,000	Do tem ctfs 4½s.	98⅛	98⅛	98⅛
5,000	Inter cons 5s	70½	70½	70½	5,000	Ph El 1st 5s	94⅛	94⅛	94⅛
2,000	H & M ref 5s	85	85	85	8,000	Rdg gen 4s.	83⅝	83⅝	83⅝
1,000	Kan City St. 1st ref 5s.	83	83	83					

*Ex dividend.

CURB TRANSACTIONS

INDUSTRIALS.

Sales.		High.	Low.	Last.	Sales.		High.	Low.	Last.
1,500	‡Aetna Expl.	6⅛	5⅝	6⅛	400	N Am P & P	2½	2⅜	2⅜
119	‡Air Reduc.	*57	50	50	210	PennSeaS,vtc	40¼	40	40¼
1,200	B-AmTob,cp.	25	24½	24¾	500	Perfec T R.	⅝	⅝	⅝
1,000	Chev Motor.	152	147	152	100	‡St Jos Lead	12	12	12
2,000	Curtiss A v t	12	11	11½	4,000	‡Smith M T.	1/16	1/16	1/16
3,750	‡Dicto. Prod.	8	7½	8	300	‡Steel Alloys	8¼	8¼	8¼
500	‡Gen Asph.	39¾	39	39½	2,500	Sub R v t c.	10½	10	10½
900	‡GenMdsdbwi	79	78	79	2,000	‡Un Motors.	33⅝	33	33⅝
236	‡Gil Saf Raz	110	109	110	1,500	‡U S L & H.	1⅝	1½	1⅝
500	Hupp M Car.	4⅝	4⅜	4⅝	5,400	U S S Co.	5	4⅞	5
10,500	Key T & R.	45¾	44⅞	45¼	4,000	Wayne Coal.	4½	4¼	4⅜
4,000	Marc of Am.	4⅛	3⅞	4	15,000	‡W-Mar Air.	3⅝	3½	3⅝
25	‡Mitchell M.	25	25	25	300	‡W-M Air pf	61⅛	61	61⅛

STANDARD OIL SUBSIDIARIES.

Sales.		High.	Low.	Last.	Sales.		High.	Low.	Last.
1,100	‡Anglo-A Oil	17⅝	17½	17⅝	263	‡S Oil Co of N J.	710	660	705
400	Nat Transit.	16½	16	16½	510	‡S Oil Co of N Y.	327	309	322
500	‡Ohio Oil Co.	335	325	332	400	‡Vacu'm Oil.	405	392	404
350	‡Pr'e O & G.	662	642	655					
40	‡Pral'e P L.	275	242	255					

MISCELLANEOUS OIL STOCKS.

Sales.		High.	Low.	Last.	Sales.		High.	Low.	Last.
1,500	‡Bar O & G.	¼	3/16	¼	12,000	††N W Oil.	50	46	50
1,500	‡Cos & Co.	6⅞	6⅝	6⅞	5,000	Okla P & R.	9⅞	9½	9¾
1,800	‡Elk B Pet.	6	5⅝	6	4,000	†‡Queen Oil.	18	15	18
7,800	†‡Esm O Cp.	6	5	5½	12,000	‡Roy D, new	71⅛	67	70⅝
3,000	‡Federal Oil.	2	1⅞	1⅞	1,600	‡Sap O & R.	7	6⅞	7
4,200	‡Glen Oil.	4	3⅝	3⅞	3,500	‡Sec P & R.	½	¼	½
1,000	‡Houston O.	78½	76½	76½	300	Seq O & R.	7/16	½	7/16
1,800	‡Int Pet.	17⅜	17¼	17¼	1,500	‡Sin G Cp.	22½	22	22½
25,000	‡I O & Tran.	6⅝	6¼	6⅜	500	‡S W Oil.	39	39	39
6,300	†Kenova Oil.	14	13	14	1,200	‡Stanton Oil.	1⅜	1⅛	1⅜
300	‡Mar O Cp.	23	22¾	23	600	‡Victoria Oil, new stock.	2⅛	2⅛	2⅛
5,300	Met Pet.	2 7/16	2¼	2 7/16					
3,000	†‡Midwest O.	115	113	114					
1,000	‡Do pf.	1 1/16	1 1/16	1 1/16					

MINING STOCKS.

Sales.		High.	Low.	Last.	Sales.		High.	Low.	Last.
13,500	†Al-Brit Col Metals	50	47	50	1,500	†‡MacN Min.	32	32	32
300	†‡Am Mines	89	89	89	1,225	Magma Cop.	26	*23	26
4,500	†‡Atlanta	5½	5	5	3,000	Mason Val.	2⅝	2½	2⅝
5,000	Big L Cop.	1/16	⅞	1/16	500	†‡Moth Lode	35	35	35
1,000	†Bos & Mon.	54	53	53	200	Nip Mines.	9⅜	9¼	9¼
5,000	Butte-N Y.	⅝	⅛	⅝	7,000	†Nixon Nev.	44	43	43
3,000	†‡Caledonia.	20	28	20	600	‡Onon Mines.	4⅛	4	4⅛
2,600	‡Cal & Jer.	7/16	7/16	7/16	200	‡Ray H M.	3⅛	3	3⅛
100	Canada Cop.	2 1/16	2 1/16	2 1/16	3,700	†Roch Mines	29	27	27
1,900	†‡Candel Sil.	53	52	53	1,400	Seneca Cop.	16	15½	15½
5,700	†‡Cashboy	8	8	8	1,500	†‡Silver Pick	6	5½	6
700	‡Cer S M & M	1⅛	1⅛	1⅛	4,000	†Stewart	16	16	16
2,500	Con Cop Min	6¾	5⅞	6⅛	1,000	†‡Success M.	7½	7½	7½
3,000	Cress Con G	5	4⅞	5	3,500	†Ton Belm.	2⅝	2 7/16	2 7/16
100	Dar L & S M & D.	5	5	5	4,500	Ton Exten.	2 1/16	2	2 1/16
100	El Sal Silv.	1⅝	1⅝	1⅝	1,800	‡Ton Mining	3	3	3
1,150	‡Eureka C M	1⅝	1½	1⅝	2,000	Tuolumne C.	⅝	⅝	¾
2,500	†‡Gt Bend.	4½	4	4½	2,500	†W M & M.	26	25	26
5,000	†‡Jim Butler	35	35	35	700	†Wash G Q	89	80	80
2,500	†Jumbo Ext.	*14	12	13	1,500	†W E Cons.	1¼	1¼	1¼
1,000	Kerr Lake.	5½	5¼	5⅜	8,500	†W U Ext. (a pros.)	17	15	17
1,000	La Rose Ltd	¼	¼	¼	3,200	†Wh Caps M	11	10½	10¼
2,600	†‡Liberty Sil. (a pros.)	57	45	56	2,000	†Wilbert M.	5	5	5
25,000	†Lone Star.	8½	7½	8	30	‡Yukon Alas Trust ctfs.	24½	24½	24½

BONDS.

Sales.		High.	Low.	Last.	Sales.		High.	Low.	Last.
$2,000	‡Am Tob 7s, 1922	102⅞	102⅝	102⅞	$50,000	‡P R R gen m 5s, w i.	98⅝	98⅝	98⅝
25,000	‡Do 1923.	102⅞	102⅝	102⅞	30,000	‡RusGov5½s	53	48	49
2,000	‡Beth St 7s, 1923	100⅝	100⅜	100⅝	25,000	‡Do 6½s.	51	50	52
75,000	‡Can Gov 5s	99¾	99½	99¼	50,000	‡St P Union D 5½s, w i.	99¼	99⅛	99⅛
25,000	‡C & N W g m 5s, w i.	100¼	100⅛	100¼	1,000	‡Studb Corp 7s, '21, w i.	99¾	99⅝	99¾
7,000	‡Cudahy 7s, 1923, w i.	102¾	102	102¾	1,000	‡Do '24, w i	97⅞	97⅞	97⅞
50,000	‡Int R T 7s	92	91½	92	75,000	‡Wil'n & Co cv 6s, w i.	94¼	93¼	93⅝
15,000	‡Liggett & M 6s, 1921.	99½	99⅜	99½					

*Odd lot. †Sell cents per share. ‡Unlisted.

CLOSING QUOTATIONS.

Bid and asked quotations of stocks not traded in compared with those of Monday:

	Yesterday Bid.	Yesterday Ask.	Monday Bid.	Monday Ask.
AmWritPaper	2½	2⅝	2½	2⅝
Brit-Am Tob, reg.	22½	24	22½	24
Car L & P	2	2⅛	2	2¼
Carbon Steel	90	110	90	110
Charcoal Iron	7	7¼	7	7¼
Do pf.	6⅛	6⅜	6⅛	6⅜
Columbiaville Woolen	11⅛	11⅝	11⅛	11⅝
CurtissAero pf	45	55	45	55
Edmund & J.	20	22	20	22
Free Texas	34	35½	33	35
Gen Aspn pf	55	65	55	66
Gen Devel'm't	22	22½	22	22¼
Inter Rubber	10	11½	10	11½
Kirby Lumber	16	18	16	18
L Val Coal S	85	88	85	88
Lima Loco	30	40	30	40
Lukens Steel	46	50	46	50
Man Transit	½	⅝	½	⅝
N Y Shipbldg	35	40	35	40
N Y Transp	14¼	17	14¼	17
Peerless T&M	18	18½	18	18½
Penn C & C	22	24	22	24
PennSeaboard Steel rts	1/16			
P'lsen Wire	5⅝	6¼	5⅝	6⅜
Relc Equip	10½	11½	10½	11⅝
Rep Motor Tr	35	38	35	38
StL, R M & P	40		40	
Std Motors	7½	8½	8	8
Strom Carb	34	36	34	36⅝
Thiogen	4	4½	4	4½
U S Lt & Ht	2⅛	2⅜	2⅛	2⅜
OIL STOCKS.				
Allen Oil	½	⅝	½	⅝
Boston-Wyo	19	20	19	20
Cos & Co pf.	3⅞	4⅛	3⅞	4⅛
Crystal Oil	1⅛	1⅜	1⅛	1⅜
Crown Oil	14	16	14	16
Globe Oil	¾	1	¾	1
Midwest Ref.	122½	123½	122½	123½
Omar O & G	21	23	21	23
Royal Oil	¼	⅜	¼	⅜
Savoy Oil	6¼	6⅝	6¼	6⅝
Un W Oil, n.	⅜	½	⅜	½
Wayl'd O & G	3⅜	3⅝	3⅜	3⅝
MINING STOCKS.				
Ariz-Bing	5⅛	5⅜	5⅛	5⅜
Austin Ama'n	½	⅝	½	⅝
Booth	14	16	12	15
Bradshaw	⅛	½	⅛	½
Butte-Detroit	2	4	2	4
Booth	12	15	12	15
Cerro Gordo	½	1	½	1
Cons Arizona	1⅛	1⅜	1⅛	1¼
Con Homes'd	[illegible]	[illegible]	[illegible]	[illegible]
Crystal Cop	[illegible]	[illegible]	[illegible]	[illegible]
DenbighMines	[illegible]	[illegible]	[illegible]	[illegible]
Dundee-A	1	1⅛	1	1⅛
First Nat Cop	1⅞	2⅛	1⅞	2⅛
Fortuna	35	40	35	40
Goldf'd Con	21	23	21	23

STANDARD OIL STOCKS

	Yesterday Bid.	Yesterday Ask.	Monday Bid.		Yesterday Bid.	Yesterday Ask.	Monday Bid.
Anglo-Am Oil	17½	18	17½	Penn-Mex Fuel Co.	62	63	60
Atlantic Refining	1040	1060	1015	Prairie Oil & Gas	650	660	635
Borne-Scrymser	460	485	460	Prairie Pipe Line	275	280	270
Buckeye Pipe Line	94	96	93	Solar Refining	360	380	340
Chesebrough Mfg.	300	320	300	Southern Pipe L.	178	185	178
Colonial Oil	29	32	29	South Penn Oil	295	300	290
Continental Oil	485	510	485	S W Penn	100	104	100
Crescent Pipe Line	37	39	37	Stand Oil of Cal.	272	276	257
Cumberland P L	175	185	175	Stand Oil of Ind.	750	760	740
Eureka Pipe Line	185	190	185	Stand Oil of Kan.	525	545	525
Galena Signal Oil	87	92	89	Stand Oil of Ky.	340	350	340
Do pf, new	103	106	103	Stand Oil of Neb.	470	490	470
Do pf, old	115	130	115	Stand Oil of N J.	703	708	695
Illinois Pipe Line	157	162	153	Stand Oil of N Y.	320	325	308
Indiana Pipe Line	100	104	100	Stand Oil of Ohio	465	485	465
Int Petrol Co, Ltd.	17¼	17⅝	17½	Swan & Finch	100	105	101
National Transit	15½	16¼	15½	Union Tank	105	107	104
N Y Transit	190	200	190	Vacuum Oil	400	410	390
Northern P L	105	110	105	Washington Oil	33	37	33
Ohio Oil	325	335	322				

MUNITIONS STOCKS

	Yesterday Bid.	Yesterday Ask.	Monday Bid.		Yesterday Bid.	Yesterday Ask.	Monday Bid.
Am Brass	210	216	214	Du Pont debs	90	92	94
Atlas Powder	148	153	156	Hercules	200	205	198
Do pf.	96	101	88½	Do pf.	105	110	105
Babcock & Wilcox	110	111	110	Niles-Bem't-Pond	100	110	100
Bliss	250	350	250	Do pf.	95	100	95
Do pf.	60	70	60	Scovill Mfg.	345	375	345
Colt's Arms	38	42	45	Standard Screw	240	275	240
Du Pont	243	255	248				

TOBACCO STOCKS

	Yesterday Bid.	Yesterday Ask.	Monday Bid.		Yesterday Bid.	Yesterday Ask.	Monday Bid.
Am Cigar	101	110	104	P R-Am Tobacco	134	140	134
Do pf.	84	88	84	R J Reynolds, A	363	390	365
Conley Foil	190	205	190	Do B.	265	285	265
J S Young	125	145	125	Do pf.	105	107	105
Do pf.	98	105	98	Weyman-Bruton	175	200	172
MacA & Forbes	185	195	185	Do pf.	105	110	105

EARNINGS

ATCHISON, TOPEKA & SANTA FE—

	1918.	1917.	Decrease.
Nov. gross	$14,811,263	$12,580,398	*$2,230,867
Bal. af. tax.	3,928,762	3,967,651	48,889
Net op. inc.	3,560,569	3,873,105	312,536
11 mos. gr.	148,372,062	128,669,967	*19,702,095
Bal. af. tax.	39,226,688	42,037,454	2,810,766
Net op. inc.	40,145,105	42,000,479	1,855,314

*Increase.

ATLANTIC COAST LINE RAILROAD—

	1918.	1917.	1916.
Nov. gross	4,931,596	3,765,412	3,346,206
Net af. tax.	618,707	872,170	1,039,098
11 mos. gr.	51,372,446	39,455,284	33,428,560
Net af. tax.	10,185,006	9,989,528	9,802,488

BALTIMORE & OHIO—

	1918.	1917.	Decrease.
Nov. gross	15,529,392	11,778,278	*3,751,114
Bal. af. tax.	237,650	1,477,855	1,140,205
Net op. inc.	163,272	1,105,564	942,292
11 mos. gr.	158,832,636	122,946,271	*35,880,865
Bal. af. tax.	8,790,170	24,722,807	15,932,649
Net op. inc.	7,118,285	21,598,908	14,480,623

BOSTON & MAINE—

	1918.	1917.	Decrease.
Nov. gross	6,280,874	5,114,418	*1,165,961
Def. af. tax.	888,957	†753,035	*1,141,992
Net op. def.	402,808	†567,602	*970,410
11 mos. gr.	64,176,643	54,515,752	*9,660,891
Bal. af. tax.	5,380,629	10,088,975	4,708,346
Net op. inc.	3,842,924	7,337,213	3,494,289

*Increase. †Income.

CANADIAN NORTHERN—

	1918.	1917.	1916.
Nov. gross	4,679,500	4,050,200	3,722,300
Net	660,700	754,700	1,250,000
5 mos. gr.	21,578,100	18,583,600	18,146,100
Net	2,198,400	3,269,800	5,472,300

CANADIAN PACIFIC—

	1918.	1917.	1916.
Nov. gross.	15,023,088	15,191,162	13,401,944
Net	3,398,472	5,257,892	5,563,960
11 m. gross.	141,786,843	139,318,453	127,302,820
Net	31,691,376	42,634,739	45,455,070

CAROLINA, CLINCHFIELD & OHIO—

	1918.	1917.	Increase.
Nov. gross	455,209	380,381	74,728
Bal. after tax.	101,839	159,838	*57,894
Net oper. inc.	96,910	204,604	*117,694
11 mos. gross.	4,316,468	3,752,559	563,900
Bal. after tax.	891,787	1,466,365	*574,378
Net oper. inc.	1,015,064	2,005,887	*990,823

CENTRAL OF GEORGIA—

	1918.	1917.	Increase.
Nov. gross	1,789,054	1,625,069	163,985
Bal. after tax.	328,616	518,412	*179,796
Net oper. inc.	351,770	530,019	*178,249
11 mos. gross.	18,790,848	14,387,635	4,403,213
Bal. after tax.	3,435,806	3,509,111	*73,305
Net oper. inc.	3,418,230	3,893,005	*474,775

CHICAGO & ALTON—

	1918.	1917.	Increase.
Nov. gross	2,078,050	1,716,182	361,863
Bal. after tax.	217,855	197,242	20,613
Net oper. inc.	129,670	111,691	17,979
11 mos. gross.	22,202,143	18,887,283	3,314,860
Bal. after tax.	2,982,268	4,625,727	*1,643,459
Net oper. inc.	1,926,213	3,629,725	*1,703,612

CHICAGO, BURLINGTON & QUINCY—

	1918.	1917.	Increase.
Nov. gross	13,071,405	10,380,642	2,690,763
Bal. aft. tax	2,913,143	2,379,739	533,404
Net op. inc.	2,751,601	2,276,004	475,598
11 m. gross.	131,533,451	111,954,305	19,579,146
Bal. aft. tax	24,513,946	33,495,495	*8,981,549
Net op. inc.	23,234,275	32,989,480	*9,755,205

CHICAGO GREAT WESTERN—

	1918.	1917.	Increase.
Nov. gross	1,594,112	1,399,272	194,840
Bal. after tax.	18,725	234,325	*215,600
Net oper. def.	58,536	†234,933	203,469
11 mos. gross.	17,431,465	14,991,897	2,430,568
Bal. after tax.	805,948	2,843,849	*2,037,901

CHICAGO, INDIANAPOLIS & LOUISVILLE.

	1918.	1917.	Increase.
Nov. gross	984,968	800,038	184,930
Bal. after tax.	44,372	145,397	*101,025
Net oper. def.	19,040	†99,451	118,491
11 mos. gross.	9,971,999	8,411,663	1,560,336
Bal. after tax.	1,245,936	2,164,750	*918,814
Net oper. inc.	742,513	1,659,929	*917,416

*Decrease. †Income.

CHICAGO, MILWAUKEE & ST. PAUL—

	1918.	1917.	Increase.
Nov. gross.	11,571,382	10,155,099	1,416,283
Bal. aft. tax.	135,496	1,665,518	*1,530,022
Net op. inc.	89,106	1,555,386	*1,466,280
11 mos. gr.	120,559,910	104,550,781	16,009,129
Bal. aft. tax.	5,198,096	21,442,827	*16,244,731
Net op. inc.	4,526,594	19,597,287	*15,070,893

CHICAGO & NORTHWESTERN—

	1918.	1917.	Increase.
Nov. gross	11,315,957	9,503,849	1,812,108
Bal. aft. tax.	1,270,377	2,249,453	*979,076
Net op. inc.	1,238,027	2,352,537	*1,114,510
11 mos. gr.	116,619,478	99,476,025	17,143,453
Bal. aft. tax.	13,925,741	22,647,816	*8,722,075
Net op. inc.	14,188,629	22,502,187	*8,313,558

CHICAGO, ROCK ISLAND & PACIFIC—

	1918.	1917.	Increase.
Nov. gross	8,665,381	7,781,794	883,587
Bal. aft. taxes	457,955	1,920,950	*1,462,995
Net op. inc.	285,503	1,842,608	*1,557,195
11 mos. gross.	91,445,672	78,204,333	13,241,339
Bal. aft. tax.	10,146,220	16,633,209	*6,487,049
Net op. inc.	8,915,436	15,887,984	*6,972,548

CHICAGO, ST. PAUL, MINNEAPOLIS & OMAHA—

	1918.	1917.	Increase.
Nov. gross	2,348,526	1,965,743	382,783
Bal. aft. taxes	370,146	374,471	*4,325
Net op. inc.	339,505	369,198	*29,693
11 mos. gross.	22,583,987	19,620,112	2,963,875
Bal. aft. taxes	2,458,412	4,098,978	*1,640,566
Net op. inc.	2,449,682	4,017,758	*1,568,076

CLEVELAND, CINCINNATI, CHICAGO & ST. LOUIS—

	1918.	1917.	Increase.
Nov. gross	6,134,343	4,525,298	1,609,045
Bal. aft. taxes	1,412,310	749,880	662,439
Net op. inc.	1,217,216	572,543	644,673
11 mos. gross.	65,093,555	48,406,492	16,687,063
Bal. aft. tax.	14,826,134	11,534,246	3,291,888
Net op. inc.	13,604,437	9,754,684	3,849,753

COLORADO & SOUTHERN—

	1918.	1917.	Increase.
Nov. gross	1,246,540	983,492	263,048
Bal. aft. taxes	370,834	380,162	*9,328
Net op. inc.	362,675	379,294	*16,610
11 mos. gross.	11,579,116	9,961,909	1,617,207
Bal. aft. taxes	2,559,224	3,284,166	*724,942
Net op. inc.	2,493,224	3,205,142	*711,918

ERIE RAILROAD—

	1918.	1917.	Increase.
Nov. gross	8,232,526	6,426,714	1,805,812
Bal. aft. taxes	683,506	573,506	110,090
Net op. inc.	612,198	640,783	*28,585
11 mos. gross.	79,679,001	65,872,976	18,806,025
Def. aft. taxes	1,877,270	†8,274,435	10,151,705
Net op. def.	851,949	†9,092,872	9,944,821

†Income.

GREAT NORTHERN—

	1918.	1917.	Increase.
Nov. gross	10,155,811	8,054,625	2,101,186
Bal. aft. txs.	1,970,860	1,941,716	29,144
Net. oper. inc.	1,926,914	2,005,538	*12,024
11 mos. gross.	90,812,867	81,649,330	9,163,537
Bal. aft. txs.	11,063,161	21,822,388	*10,739,227
Net. oper. inc.	12,453,682	22,003,311	*9,549,629

ILLINOIS CENTRAL—

	1918.	1917.	Increase.
Nov. gross	9,196,391	7,533,327	1,663,064
Bal. aft. taxes.	1,125,286	1,543,852	*418,566
Net. oper. inc.	1,108,018	1,774,136	*666,118
11 mos. gross.	98,100,218	79,746,002	18,444,216
Bal. aft. taxes.	12,669,441	18,498,166	*5,828,725
Net oper. inc.	13,587,545	21,097,268	*7,509,723

KANAWHA & MICHIGAN—

	1918.	1917.	Increase.
Nov. gross	486,525	306,827	179,698
Bal. aft. taxes.	74,563	66,619	7,944
Net oper. inc.	70,242	92,934	*22,692
11 mos. gross.	5,472,767	3,306,442	2,166,325
Bal. aft. taxes.	1,377,847	795,975	581,872
Net oper. inc.	1,569,307	1,432,100	137,207

KANSAS CITY SOUTHERN—

	1918.	1917.	Increase.
Nov. gross	1,375,998	1,169,920	206,078
Bal. aft. taxes.	16,018	422,479	*405,561
Net oper. def.	2,497	†424,929	427,426
11 mos. gross.	13,863,378	11,338,664	2,524,714
Bal. aft. taxes.	3,000,805	3,864,174	*863,369
Net oper. inc.	2,770,579	3,806,404	*1,035,885

*Decrease. †Income.

LAKE ERIE & WESTERN—

	1918.	1917.	Increase.
Nov. gross	841,434	705,357	136,077
Bal. aft. tax.	91,715	105,603	*13,888
Net oper. inc.	84,099	89,044	*24,945
11 mos. gross.	8,570,884	7,409,910	1,070,974
Bal. aft. tax.	663,027	1,730,871	*1,067,844
Net oper. inc.	491,566	1,354,126	*862,560

LONG ISLAND—

	1918.	1917.	Increase.
Nov. gross	1,691,535	1,381,465	310,070
Def. aft. tax.	10,246	†248,479	258,725
Net oper. def.	75,543	†170,242	245,785
11 mos. gross.	20,552,913	15,959,656	4,593,257
Bal. aft. tax.	4,707,558	4,361,454	346,104
Net oper. inc.	4,222,058	3,560,837	661,221

†Income.

LOUISVILLE & NASHVILLE—

	1918.	1917.	Increase.
Nov. gross	8,187,716	7,287,165	900,551
Bal. aft. tax.	647,877	2,243,274	*1,595,397
Net oper. inc.	617,200	2,467,494	*1,850,294
11 mos. gross.	91,748,391	70,040,842	21,707,580
Bal. aft. tax.	17,200,584	18,908,929	*1,708,345
Net oper. inc.	18,341,023	21,933,690	*3,592,067

MICHIGAN CENTRAL—

	1918.	1917.	Increase.
Nov. gross	6,382,961	4,756,058	1,626,903
Bal. aft. tax.	1,511,673	1,177,830	333,843
Net oper. inc.	1,449,258	993,455	455,808
11 mos. gross.	61,951,200	48,152,040	13,799,160
Bal. aft. tax.	13,533,030	11,170,700	2,362,330
Net oper. inc.	11,705,660	7,452,829	4,252,831

MINNESOTA, ST. PAUL & SAULT STE. MARIE—

	1918.	1917.	Increase.
Nov. gross	3,478,413	3,068,555	409,858
Bal. after tax.	325,372	877,344	*551,972
Net oper. inc.	237,109	869,659	*632,550
11 mos. gross.	32,025,114	31,960,406	64,708
Bal. after tax.	2,901,119	8,974,173	*6,073,059
Net oper. inc.	2,792,309	8,823,412	*6,031,103

MISSOURI PACIFIC—

	1918.	1917.	Increase.
Nov. gross	8,249,835	6,851,450	1,398,385
Bal. after tax.	1,574,565	1,689,808	*115,383
Net oper. inc.	1,505,114	1,628,433	*123,317
11 mos. gross.	81,498,804	......	......
Bal. after tax.	12,351,620	......	......
Net oper. inc.	11,011,667	......	......

MOBILE & OHIO—

	1918.	1917.	Increase.
Nov. gross	1,188,431	1,130,286	58,145
Def. aft. tax.	632,317	†127,750	191,067
Net oper. def.	84,437	†101,510	275,947
11 mos. def.	13,499,826	12,557,154	942,672
Bal. after tax.	142,171	2,564,058	*2,421,887
Net oper. inc.	199,798	3,004,097	*2,804,299

†Income.

NASH., CHAT. & ST. L.—

	1918.	1917.	Increase.
Nov. gross	2,073,309	1,429,901	643,378
Bal. after tax.	308,069	269,016	39,053
Net oper. inc.	322,047	340,355	*18,308
11 mos. gross.	19,864,024	13,840,863	6,023,161
Bal. after tax.	3,471,915	2,821,066	650,819
Net oper. inc.	3,845,104	3,746,089	99,015

NEW YORK CENTRAL—

	1918.	1917.	Increase.
Nov. gross	28,014,171	20,323,564	7,690,607
Bal. af. tax.	6,635,091	3,198,857	3,436,234
Net op. inc.	6,397,420	3,121,854	3,275,566
11 mos. gr's.	267,308,435	219,740,943	47,567,492
Bal. aft. tax.	45,204,759	49,149,204	*3,944,445
Net op. inc.	43,451,197	47,060,759	*3,609,562

NEW YORK, CHICAGO & ST. LOUIS—

	1918.	1917.	Increase.
Nov. gross	2,189,445	1,403,157	786,288
Bal. aft. tax.	471,065	184,059	287,006
Net. op. inc.	487,803	117,138	320,665
11 mos. gross.	20,151,020	15,607,415	4,543,605
Bal. aft. tax.	3,905,581	2,887,665	1,017,916
Net op. inc.	3,268,213	2,079,536	1,188,677

NEW YORK, NEW HAVEN & HARTFORD—

	1918.	1917.	Increase.
Nov. gross	8,630,784	7,179,338	1,451,446
Def. aft. tax.	544,082	†1,469,202	2,013,284
Net op. deficit	537,398	†1,065,190	1,602,589
11 mos. gross.	93,686,061	78,823,276	14,862,785
Bal. aft. tax.	11,764,275	19,597,426	*7,833,151
Net op. inc.	8,308,940	14,804,395	*6495,455

NORFOLK & WESTERN—

	1918.	1917.	Increase.
Nov. gross	7,910,911	5,889,669	2,021,242
Bal. aft. tax.	1,984,988	1,962,394	22,594
Net op. inc.	1,994,554	2,058,910	*64,356
11 mos. gross.	75,175,346	60,555,477	14,619,860
Bal. aft. tax.	16,180,411	20,279,381	*4,098,970
Net op. inc.	16,925,113	22,416,098	*5,490,985

NORTHERN PACIFIC—

	1918.	1917.	Increase.
Nov. gross	10,028,583	7,835,401	2,193,182
Bal. aft. tax.	3,333,503	1,845,194	1,488,309
Net op. inc.	3,431,768	2,081,120	1,350,648
11 mos. gross.	92,841,868	80,856,976	11,984,892
Bal. aft. tax.	22,137,274	27,061,427	*4,924,153
Net op. inc.	25,347,138	29,304,035	*3,956,897

†Income. *Decrease.

PERE MARQUETTE—

	1918.	1917.	Increase.
Nov. gross	2,865,398	1,979,019	886,379
Bal. aft. taxes	737,446	445,815	291,631
Net op. income	673,802	352,155	321,047
11 mos'. gross.	26,265,438	21,528,701	4,736,737
Bal. aft. taxes	4,325,412	5,159,147	*833,735
Net op. income	3,240,196	3,342,338	*102,142

PHILADELPHIA & READING—

	1918.	1917.	Increase.
Nov. gross	6,810,740	5,874,872	935,868
Bal. aft. taxes	768,607	1,423,479	*654,872
Net op. income	445,961	1,073,135	*627,174
11 mos.' gross.	73,140,301	61,712,552	11,427,749
Bal. aft. taxes.	12,152,371	17,811,252	*5,658,881
Net op. income	8,509,586	13,615,858	*5,105,999

PITTSBURGH & LAKE ERIE—

	1918.	1917.	Increase.
Nov. gross	2,802,700	2,246,246	556,454
Bal. aft. taxes	763,719	545,093	218,626
Net op. income	658,368	486,407	171,961
11 mos.' gross.	30,230,269	23,681,336	6,548,933
Bal. aft. taxes	9,339,390	7,288,520	2,050,870
Net op. income	9,450,934	7,104,256	2,346,678

PITTSBURGH & WEST VIRGINIA—

	1918.	1917.	Increase.
Nov. gross	141,008	148,908	*7,900
Def. aft. taxes.	29,699	†33,172	62,871
Net op. deficit.	33,512	†27,704	61,216
11 mos. gross.	1,722,803	1,463,891	258,912
Def. aft. taxes.	181,154	†332,389	513,543
Net op. deficit.	215,027	†385,381	600,408

*Decrease. †Income.

RUTLAND RAILROAD—

	1918.	1917.	Increase.
Nov. gross	341,702	350,686	*8,984
Def. aft. tax.	66,965	†60,523	127,428
Net oper. def.	61,782	†75,174	136,956
11 mos. gross.	4,190,930	3,990,774	200,156
Bal. aft. tax.	19,375	785,152	*765,777
Net oper. inc.	118,760	945,664	*826,904

†Income.

ST. LOUIS-SAN FRANCISCO—

	1918.	1917.	Increase.
Nov. gross	6,451,898	5,084,856	1,367,042
Bal. aft. tax.	1,208,581	1,304,917	*96,336
Net oper. inc.	1,160,933	1,247,063	*86,130
11 mos. gross.	63,778,875	52,431,433	11,347,442
Bal. aft. tax.	11,060,754	16,242,835	*5,182,082
Net oper. inc.	10,518,380	15,512,169	*4,993,789

ST. LOUIS SOUTHWESTERN—

	1918.	1917.	Increase.
Nov. gross	1,107,542	1,038,866	68,676
Bal. aft. tax.	174,044	452,548	*278,504
Net oper. inc.	157,021	480,278	*323,257
11 mos. gross.	11,716,401	10,406,387	1,310,014
Bal. aft. tax.	3,324,904	4,302,623	*977,719
Net oper. inc.	3,385,277	4,681,639	*1,296,362

SEABOARD AIR LINE—

	1918.	1917.	Increase.
Nov. gross	3,362,067	2,727,558	634,500
Bal. aft. tax.	30,753	594,182	*563,420
Net oper. inc.	21,074	547,592	*526,518
11 mos. gross.	35,313,921	27,507,652	7,806,269
Bal. aft. tax.	4,156,003	6,697,948	*2,541,945
Net oper. inc.	3,663,149	6,394,769	*2,731,620

SOUTHERN PACIFIC—

	1918.	1917.	Increase.
Nov. gross	13,430,018	11,791,455	1,638,563
Bal. aft. taxes	2,309,400	3,022,882	*713,342
Net oper. inc.	2,390,473	3,000,214	*609,741
11 mos. gr.	139,986,982	119,997,572	19,989,410
Bal. aft. tax.	32,091,462	40,798,274	*8,706,812
Net oper. inc.	32,928,997	40,916,428	*7,987,431

UNION PACIFIC—

	1918.	1917.	Increase.
Nov. gross	8,954,346	7,450,867	1,503,479
Bal. aft. tax.	3,197,271	2,798,060	399,211
Net oper. inc.	3,207,274	2,736,199	471,075
11 mos.' gross.	89,710,832	69,906,404	19,804,428
Bal. aft. tax.	33,040,036	25,332,642	7,707,394
Net oper. inc.	33,542,815	25,028,109	8,514,706

VIRGINIAN RAILWAY—

	1918.	1917.	Increase.
Nov. gross	1,107,501	887,070	220,431
Bal. aft. tax.	162,269	317,497	*155,228
Net oper. inc.	126,992	341,804	*214,812
11 mos.' gross.	11,010,065	9,532,240	1,480,855
Bal. aft. tax.	2,336,993	3,934,547	*1,597,554
Net oper. inc.	2,066,325	4,229,046	*2,162,721

WESTERN MARYLAND—

	1918.	1917.	Increase.
Nov. gross	1,384,844	1,187,852	196,992
Def. aft. tax.	133,937	†283,487	417,424
Net oper. def.	140,033	†322,171	462,204
11 mos.' gross.	13,656,724	12,361,567	1,295,157
Def. aft. tax.	886,055	†3,210,011	4,096,066
Net oper. def.	693,650	†3,670,968	4,364,618

†Income.

WHEELING & LAKE ERIE—

	1918.	1917.	Increase.
Nov. gross	1,128,869	1,040,170	88,699
Bal. aft. tax.	61,454	310,132	*248,678
Net oper. inc.	54,312	232,094	*177,782
11 mos.' gross.	12,640,717	10,285,125	2,355,592
Bal. aft. tax.	1,774,187	2,891,880	*1,117,698
Net oper. inc.	1,138,110	1,963,889	*825,779

YAZOO & MISSISSIPPI—

	1918.	1917.	Increase.
Nov. gross	2,173,895	1,788,419	385,476
Bal. aft. tax.	652,329	563,170	89,158
Net op. inc.	644,962	539,721	105,241
11 mos. gross.	20,078,207	16,342,070	3,736,137
Bal. aft. tax.	4,501,945	4,334,519	167,426
Net op. inc.	4,094,062	4,116,676	*22,614

*Decrease.

Public Utilities.

CLEVELAND, PAINESVILLE & EASTERN SYSTEM—

	1918.	1917.	Increase.
Oct. gross	43,362	44,939	*1,576
Net aft. tax.	11,085	12,689	*1,608
Def. aft. chgs.	5,108	997	*6,105
10 mos. gross.	460,188	454,347	5,841
Net aft. tax.	151,685	172,447	*20,762
Sur. aft. chgs.	31,217	55,909	*24,891

VIRGINIA RAILWAY & POWER CO.—

	1918.	1917.	Increase.
Nov. gross	647,196	607,654	39,541
Net aft. tax.	163,655	287,976	*122,320
Sur. aft. chgs.	263	135,761	*135,407
5 mos. gross.	3,313,809	2,946,270	367,538
Net aft. tax.	1,079,018	1,401,536	*322,517
Sur. aft. chgs.	211,612	619,154	*407,541

THIRD AVENUE RAILWAY SYSTEM—

	1918.	1917.	Increase.
Nov. gross	781,242	853,699	*72,457
Net aft. tax.	109,111	162,521	*53,410
Def. aft. chgs.	97,625	45,356	52,269
5 mos. gross.	4,100,950	4,507,084	*406,134
Net aft. tax.	727,025	1,083,577	*356,552
Def. aft. chgs.	311,343	‡34,981	346,324

*Decrease. †Before depreciation. ‡Surplus.

ARRIVAL OF BUYERS.

Arriving Buyers may register in this column by telephoning Bryant 1000.

BOSTON—Bergheim Bros.; D. Bergheim, hdkfs., neckwear; B'way Central.
BOSTON—Cobb-Reed Co.; W. H. Reed, woolens; Park Avenue.
BROCKTON, Mass.—Fraser D. G. Co.; T. Davock, dress goods, silks; Latham.
CHICAGO—Sears, Roebuck & Co.; C. A. Walter, drugs; 115 5th Av.; Holland House.
CHICAGO—J. Stein, furn. goods; Hargrave.
CHICAGO—Chicago Bargain House; S. Weisbard, work dress shirts; 458 B'way.
CINCINNATI—The Fair; Miss J. E. Wetzel, art needlework; 23 E. 26th.
CLEVELAND—Halle Bros. Co.; B. G. Mielziner, furs; 220 5th Av.
COLUMBUS, Ga.—Schnell & Dismukes; E. P. Dismukes, overalls, work clothing; Woodward.
DETROIT—The Emporium; M. Ately, laces, embroideries, art needlework; Mr. Ware, mdse. manager; 116 W. 32d.
FORT WORTH, Texas—H. C. Meacham Co.; L. P. Woody, housefurn. goods; Belleclaire.
HARRISBURG, Penn.—The Ladies' Bazaar; M. Schondorf, women's wear; Imperial.
HARTFORD, Conn.—Sage, Allen & Co.; W. H. Seery, millinery; 404 4th Av.
JACKSONVILLE, Fla.—Stewart-Bernstein Co.; Emil Bernstein, clothing, men's furn. goods; 220 5th Av.
LOS ANGELES—Hintz & Landt; H. A. Hintz, millinery; 606 B'way.
LOS ANGELES—Citron's; Mr. Citron, Spring mdse.; 1,150 B'way.
MARION, Ohio—Uhler-Phillips Co.; H. F. Rice, rugs; Collingwood.
NASHVILLE, Tenn.—Castner-Knott D. G. Co.; Miss G. R. Kelley, I. Myers, coats, suits, waists; 23 E. 26th.
OMAHA, Neb.—J. L. Brandeis & Sons; Mrs. A. E. Archer, ladies' dresses; 1,261 B'way; Breslin.
PARKERSBURG, W. Va.—Cox & Hawkins Co.; H. C. Cox, dry goods; Breslin.
PHILADELPHIA—Blauner's; Mr. Blauner, silk, serge dresses; Miss Lowenthal, jobs coats; 15 E. 26th.
PHILADELPHIA—Joel-Baily-Davis Co.; H. L. Young, notions; Imperial.
PITTSBURGH—J. Horne Co.; Miss M. C. Burke, dresses; 470 4th Av.
PORTSMOUTH, Ohio—Portsmouth Hat Co.; C. M. Howland, men's hats; Breslin.
PROVIDENCE, R. I.—Shepard Co.; R. W. Bliss, wash goods; 220 5th Av.; Latham.
ROCHESTER, N. Y.—J. Greenhouse & Son; S. H. Greenhouse, coats, suits; Imperial.
SAN FRANCISCO—Hintz & Landt; J. C. Berendsen, millinery, ribbons; 656 B'way.
SIOUX FALLS, S. D.—Fantle Bros. & Danforth; Miss G. Fisher, ready-to-wear; 1,261 B'way.
SPRINGFIELD, Mass.; A. Steiger Co.; Miss S. C. Smith, infants' wear, muslin underwear; 404 4th Av.
SYRACUSE, N. Y.—S. Burdick & Sons; I. Burdick, ready-to-wear; 1,133 B'way.
TORONTO—J. MacDonald & Co.; J. MacDonald, general mdse.; B'way Central.
WASHINGTON, D. C.—Spogan & Greenberg; Mr. Greenberg, jobs coats, suits; 15 E. 26th.

BUSINESS NOTES.

James T. Leonard & Co., Inc., resident buyers, have removed from 353 Fourth Avenue to 141 Madison Avenue.

The New York Credit Men's Association has distributed over 80,000 copies of its booklet entitled "Suggestions for Fire Prevention." A recent "drive" to increase the membership of the association resulted in adding 833 to the roll, making a total of 2,665.

An organization meeting of the Associated Dress Industries of America will be held at the Holland House next Wednesday evening. Officers will then be elected, by-laws adopted and plans made for incorporation and for a membership campaign.

Bernard H. Jurick of Jurick & Feinman, will leave for Havana, Cuba, today to attend to the reopening of one of the firm's two stores in that city, which had been closed for six months to permit extensive alterations.

In appreciation of the services rendered by them during the Christmas rush, the employes of Oppenheim, Collins & Co. in this city and Brooklyn were recently called together to receive the thanks of the management and were informed that bonuses would be given to all who had been in the service for three months or longer.

METAL MARKET REPORT.

These prices were quoted on the local Metal Exchange yesterday:

	Yesterday Bid.	Yesterday Asked.	Monday Bid.	Monday Asked.
Lead	...	6.00	...	6.00
Spelter	...	8.30	...	8.20
Antimony	7.25	7.50	7.25	7.50
Quicksilver	$115.00	...	$115.00	...
Aluminium	*33.00	...	*33.00	...
Iron, No. 2 X silicon	...	39.50	...	39.50

*Nominal.

Electrolytic copper was quoted in the open market at 23c.

London quotations were:

	Yesterday £	s.	d.	Monday £	s.	d.
Copper, spot	112	0	0	112	0	0
Copper, futures	100	0	0	100	0	0
Tin, spot	250	0	0	264	0	0
Tin, futures	243	0	0	256	0	0
Spelter	57	0	0	56	0	0
Lead	40	0	0	40	10	0

THE BUSINESS WORLD

Buyers' Wants

10 Cents per word each insertion.

COATS AND DRESSES Wanted.—Junior sizes only; placing large orders Thursday and Friday. First floor, 29 West 30th.

DUVET DE LAINE Wanted.—F. & H. brown, new taupe, chinchilla, Lapin, any quantity, for cash. Greeley 4321.

METEOR Wanted.—Open for meteor, all colors, at a price. Monarch Dress, 6-8 East 27th.

NAINSOOKS Wanted.—Nainsooks 36-inch, Batiste 39-inch, full combed; will buy for cash. The Wolf Co., 364 5th Av.

Offerings to Buyers

10 Cents per word each insertion.

COATS.—High-grade; immediate delivery; reduced prices; Bolivias, silvertones, Normandies, pom poms, pile fabrics, &c. Spring line ready for jobbers. Mezeritsky & Stollerman, 28 West 27th St.

COATS.—Plush and cloth coats, ladies' and juniors', for immediate delivery. Schulman, 27 West 20th St.

COATS.—1,000 all-wool velours, fur collars, lined and interlined, to close out, $10.75. Jos. Schwartz, 127 West 26th St.

POPLINS.—American Woolen Co., 06077, 8158, 0609, 09070. Call Spring 606.

SUITS.—High-grade velours, serges, and Oxfords to close out. Potter & Schattman, 147 West 22d. Chelsea 7232.

Allied Industries.

CHEVRONS.—Silver, gold, scarlet, and blue. Nat Bloom, 21 East 14th. Stuyvesant 2153.

Help Wanted.

SALESMEN.—Underwear, hosiery; case lots only; various territories open; drawing account against commission; don't apply unless you command large volume of established trade; unusual opportunity for the right men. G 394 Times.

SALESMEN, calling on specialty drug and notion stores throughout the country, to carry side line hair nets, (pocket samples;) commission. Box Z. V., 104 East 14th St.

SALESMEN to carry well-known line of embroidered household linens; also one for South; commission. Box E. N., 605 Times Downtown.

Commercial Paper.

Yesterday—5½@5¾ per cent. for the best names.

Monday—5½@5¾ per cent. for the best names.

The quotations are for six months' paper.

Pleatings Selling Well.

Manufacturers of pleatings find that the demand for merchandise of this kind is steadily increasing, especially in georgettes and crêpe de chine that retail at from 50 cents to $1.75 a yard. A very satisfactory opening business was obtained on combinations of georgette and net, and georgette with satin folds. These goods are offered in a number of colors, including artillery red, French blue, flesh, white and different shades of tan.

Expecting a Good Season.

Manufacturers of men's raincoats are looking forward to a large business this year. One of the reasons is that, owing to the Government's demand for raincoats, the stocks in the retail stores have been greatly reduced. Another reason is that there are a number of men who before entering the service never wore a raincoat, and who, when they are discharged, will feel that a coat of this kind is a necessity.

White Fox for Summer.

While all the Winter trade is in the flat furs, and the foxes and other long-haired pelts are out, white fox, it is said, will be the fur for next Summer. "Fashions in furs change over night," says the fur man. "One does not know why or how, but at the same time the supply does to a certain extent influence the demand. White fox is to be good and plentiful and, while one cannot foretell a fashion so long in advance, it is pretty certain that it will be quite generally used next Summer.

Business in Women's Waists.

Reports received by manufacturers from salesmen who are now on the road with the new lines of women's waists indicate that business is very good. Orders that are now being received from the West and South are in some instances more than three times as large as were anticipated. Georgette and crêpe de chine trimmed with filet lace and embroidery are among the best sellers, but in the smaller towns and cities beaded effects are more in demand.

Cut Glass More in Demand.

There are many signs of improvement in the cut glass industry, and, judging from the orders that are now being received both for future and immediate delivery, the prospects for this year's business are very encouraging. The removal of the restrictions placed on this trade by the War Industries Board has afforded the manufacturers an opportunity to work on their new lines, which will be placed on the market in the near future. Large quantities of cut glass have been sold to the retail trade this year, and duplicate orders are still being received.

As to Fine Yarn Counts.

Trading in gray goods in the local market was at a low ebb yesterday, most of the factors in the business making a holiday of it. The recent dullness in the fine yarn end of the trade is ascribed to the fact that many second hands are loaded up with goods of that kind which are of cheapened construction and have not been able to move them. There is, of course, no disposition to add to the quantity of such goods. Fabrics of fine quality have a field all of their own, which is not affected by those of the other kind.

Prosecuting Fraudulent Debtors.

Frederick R. A. Stiefel has been made manager of the prosecution bureau of the New York Credit Men's Association and will have charge of the investigation of complaints against fraudulent debtors. For some months Mr. Stiefel has been engaged, under special arrangements with the association, in rounding up a gang of alleged crooks who have operated without detection for a number of years, and who are supposed to have succeeded in defrauding creditors in this city and vicinity out of about a million dollars. More than twenty men have so far been arrested, and further arrests are said to be impending.

Drug Trading is Light.

Advances in the prices of musk, neroli oil, and wood alcohol have been made, Drug and Chemical Markets will say today because of increased domestic demand. Prices of botanicals are fairly well maintained. In pharmaceutical chemicals there were few changes, as trading was very light. There was little demand for industrial chemicals. In spite of lower prices on many products which have been accumulating since the armistice was declared the declines failed to stimulate buying. Even the export trade lags and will not revive probably until the business of the new year is well under way.

How the New Silks Look.

Silks, as they are shown in the shops for the Palm Beach exodus, do not look quite so much like a gallery of cubist pictures run together as they did. The vivid hues have been toned down from the exaggerated notes of war to the milder tones of peace and they are to remain so during the Summer, the silk men say. The Palm Beach goods are a forerunner of those which will be used in the Spring and Summer. Printed foulards of all kinds will be popular, and sport suits and skirts will be made in softer tones of light silks in block patterns, which will take the place of stripes.

New in Men's Neckwear.

Within the next two or three days one of the local neckwear manufacturers will offer to the retail trade something entirely new in men's neckwear that will retail for $3 apiece. The designs in these ties represent the medals that were awarded the men in service. They include the American army and navy medals, the French Croix de Guerre, British Victoria Cross, and the Italian Order of the Cross. The outlines of these medals are small and are embroidered on the scarfs, which are made of a fine quality of heavy silk and are offered in about a dozen subdued colors. There is nothing in the design or color of these ties that is gaudy, and they are expected to meet the approval of the most conservative. With each tie will be given a pamphlet containing a description of the medals and their purpose.

BUSINESS RECORDS

In Town.

CHARLES M. CLOSE, a bank examiner, living at 565 West 169th Street, has filed a petition in bankruptcy, with liabilities of $29,786 and assets of $7,932, consisting of shares of stock, $5,000, being fifty shares of Iceland, Inc., held as collateral; claims, $2,832, against William L. Scott and wife of Bloomfield, who hold most of his furniture and personal belongings on a writ of replevin, and membership in the Maplewood Club of Maplewood, N. J., $100. Among the creditors are the Second National Bank of Orange, $10,000, secured by bond on 16 Euclid Avenue, Maplewood; First National Bank of Orange, $600, secured by collateral, twenty-five shares of Iceland, Inc.; Greenville Banking and Trust Company, $2,500; Claremont Bank of Jersey City, $3,000; Northward National Bank of Newark, $195; Iron Bound Trust Company of Newark, $375; Adlen Construction Company, $108; Charles F. McCord, $1,352; Marguerite Harrison, $1,000; Emma C. Pierson, $500, holds twenty-five shares of Iceland, Inc., as collateral security; Ellis Motor Company of Newark and Hilsingers Garage Company of Newark are creditors for an unknown amount.

S. MENKIN, INC., manufacturer of buttons at 145 West Twenty-eighth Street, has made an assignment to David W. Kahn. A petition in bankruptcy was also filed against the company by these creditors: Andrew Kneet, $500; A. Littman, $241, and Adam Kalb, $150. Liabilities are said to be $50,000 and assets $35,000.

MORRIS S. GWIRTZMAN, dealer in jewelry at 525 Eighth Avenue.—A petition in bankruptcy has been filed against him by these creditors: Frank Pollak, $394; Gansberg Brothers, Inc., $200, and Aaron L. Palmer, $181. Judge Hand appointed Byron Clark, Jr., receiver on application of Aaron L. Palmer, who stated that Mr. Gwirtzman called a meeting of his creditors on Dec. 30 when he said that the liabilities were $17,000 and assets $5,000, and that the only explanation offered for the discrepancy between the assets and liabilities was a so-called robbery which took place recently.

NATHAN H. SANDERS, a lawyer at 217 Broadway, has filed a petition in bankruptcy with liabilities of $1,736 and no assets except books on negligence, secured by a conditional bill of sale. He has thirty creditors in amounts ranging from $2 to $400.

JACOB RUMANER, a furniture salesman of 1,429 Fifth Avenue, has filed a petition in bankruptcy with liabilities of $3,333 and no assets.

THE FIDELITY ADJUSTMENT COMPANY of 200 Broadway, has been adjudicated a bankrupt and the case sent to Seaman Miller, referee in bankruptcy, at 2 Rector Street. The petition in bankruptcy was filed by three small creditors, two of Pennsylvania, the holders of notes of the company, which admitted inability to pay its debts.

ARTCRAFT WAIST COMPANY of 43 West Twenty-fourth Street, Bertha Rembaugh has been appointed receiver, in place of Henry N. Arnold.

CHAS. MANDELBAUM, children's dresses, at 513 Broadway, has filed schedules showing liabilities of $17,670, and assets of $1,613, consisting of stock, $3,000; accounts, $265; war savings stamps, $38; cash in bank, $200, and claims, value unknown. Among the creditors are the Commercial Trades Company, $4,910, secured, and Church Davis Company, $1,315. He has offered a composition to his creditors of 25 cents on the dollar and it has been referred to Maegrune Coxe, referee.

DAVID ISRAEL, sheet metal works of 300 West Forty-eighth Street, who made a composition in 1916 payable in notes, having been unable to raise sufficient funds to meet the installment of notes coming due on Jan. 1, 1919, applied to Judge Hand to extend the notes to Jan. 1, 1920, and the Judge granted the application. His liabilities were $86,670.

DORA C. GALVANI, doing business as the Gramercy Embroidery Company, at 30 East Twenty-third Street, has made an assignment to Wm. J. Christ.

Bankrupt Record Best in Ten Years.

One thousand and seventeen petitions in bankruptcy were filed in 1918 in the Clerk's office of the United States District Court, which is 398 fewer than in 1917, and compared with 1,723 in 1915, the record year. Last year showed the fewest bankruptcies in the past ten years. The total since the act went into effect in August, 1898, was 29,482. The settlements by composition or dismissal were also larger than for several years past.

JUDGMENTS.

The following judgments were filed Dec. 31, the first name being that of the debtor:

In New York County.

Amounts of $100 and over.

Appell, Joseph E.—J. A. Turley $281.12
Bartz, Max L.—H. B. Lind 286.82
Brody, Max—J. Wald 196.88
Brown, Frederick H.—Black & White Cab Co.; costs 108.20
Brocke, Michael (Arlington Waist Co.)—A. Lazarus 415.86
Browne, Howard—A. J. Browne 330.20
Cohen, Elias A.—Nolava Realty Corp 670.19
City of N. Y.—M. Murray 1,000.00
Chaise, Joseph—C. M. Gal 247.75
Dean, Daisy D.—Stuyvesant Co. 465.41
Easterday, Wm. E.—G. E. Bissell 508.33
Hyatt, Frank S.—M. H. Schwab 161.45
Kennedy, Tempe—Lawyers Mortgage Co.; costs 120.90
Kunz, Albert H., Jr.—M. G. Putzel 146.51
Lancaster Eng. Corp.—J. Vailhouat et al. 1,000.00
Liebert, Morris A., and Morris H. Koski—J. Cohen et al.; costs 113.54
Lustig, Joseph—E. Rodvein 234.75
Lightenhome, Charles L.—New England Equitable Insurance Co. 111.70
Malikoff, Lena, and Sadie Ellen—A. Danzis 901.09
Moses, Abraham H., and Rudolph Hahn (Waxola Chemical Co.)—Gabriel & Schall, Inc. 190.75
Murray, Patrick J.—Sonn Bros. Co. 593.68
Naopi, Saverio—G. Neppi 148.91
Pantosky, Sadie—B. Altman & Co. 335.75
Quin, Eugene J.—Roman Catholic Orphan Asylum of City of N. Y. 7,290.21
Robinson, George—B. Cowen 1,917.10
Rappaport, Eva—Fidelity & Deposit Co. of Maryland 1,197.50
Scolsi, Giovanni, and Orchard Iron and Steel Corp.—M. Murray 130.55
Sprock, Catherine, adm.—N. Y. C. R. R. Co.; costs 108.70
Silverman, Isaac—Musical Courier Co. 115.00
Wacker, Joseph—R. J. Cornelius 184.87
Wronski, Thaddeus—C. Thomas 114.97
Willcox, Jay C.—M. C. Newhaus 552.52

In Bronx County.

Frank Zebro & Co.—I. Gurland $51.16
Honohan, John J.—T. Lenane 6,519.87
Interborough Rapid Transit Co. and City of N. Y.—M. A. Waterman 1,344.87
Jaffe, Jacob—I. Victor 110.22
Lipschitz, Solomon—G. J. Costello 85.72
Malikoff, Lena and Sadie Ellen—A. Dahzis 907.09
Mangan, James and Mary—E. Kearns 2,344.58
Petschke, Richard, and John Robdiek—D. Hafeken 1,964.35
Streat Coal Co.—L. Turetskin 106.25
Same—B. Turetzkin 106.25

SATISFIED JUDGMENTS.

The first name is that of the debtor, the second that of the creditor and the date when the judgment was filed.

In New York County.

Jordon, James, and Richard Moriarty—W. Schlesinger et al.; April 28, 1915 (canceled) $241.00
Same—R. F. Wheeler; May 17, 1913 (canceled) 116.79
Morston, Henry H., and Samuel L. Secor—C. B. Knight; May 16, 1916 (released) 3,070.66
Same—Same; May 16, 1916 (released) 1,261.60
Jacobus, William—State Bank; Jan. 3, 1918, (released) 2,865.23
West, Abraham L., and Nat'l Surety Co.—People, &c.; May 20, 1918 ....1,000.00
Rosenzweig, Sidney and Issie—S. Sachs; Nov. 29, 1918 ....3,757.54
Smith, Nathan D.—American Merchant Marine Ins. Co. of N. Y.; Dec. 26, 1918 ....6,302.14
Macomber, Walter S.—W. L. Carr; May 20, 1914 ....430.33
De Carli, Cesare—Interborough Rapid Transit Co.; Oct. 1, 1917 ....110.45
Barwess, William—Kawneer Mfg. Co.; April 29, 1918 ....341.70
Mano, Herskovitz—H. B. Klein; Dec. 7, 1917 ....192.16
Novelty Fabric Glove Co.—D. Kalmsky; Sept. 12, 1918 ....978.61
Same—Same; Sept. 12, 1918 ....757.64
Ginzburg, Michael—J. Musso; June 25, 1918 ....180.20
Siegel, Anna, and Samuel Palatnik—N. Rosenberg; Oct. 1, 1918 ....230.62
Taylor, Geo. C., Prest.—F. Freundlich; Dec. 20, 1918 ....500.00
Francke, Belle—Gimbel Bros., N. Y.; Oct. 18, 1918 ....114.44
Orlove, Geo. A.—M. M. Grossman et al.; Dec. 10, 1918 ....551.70
Maher, Thomas F.—J. W. Steitz; Oct. 8, 1918 ....341.43

In Bronx County.

City of New York—O. Weinberg; June 11, 1917 ....$1,039.88
Klingenbeck, Charles—A. Klingenbeck; Dec. 10, 1918 ....67.84

The House Exceptional
for Cotton Fabrics of Merit
issues the wish that every-one may enjoy the choicest favors of the New Year.
Denzer & Nathan
611-21 Broadway, New York

HOLSTEN, YOUNG AND COMPANY
LEATHER NOVELTY COATS
CHILDREN'S RAIN CAPES
RAIN AND AUTO COATS
34-36-38 WEST 27TH STREET

Auto Trucking
FOR HIRE
New 7½-ton Mack Trucks.
Long or Short Hauls.
INDIANA FLOORING CO.
Tel. 9741 Melrose. 234 Rider Ave., N. Y.

Advances on Merchandise.
WORMSER & CO.
Commercial Bankers
95 Fifth Ave., N. Y. Phone Stuyv. 3800.

LEVISON & CO. 141 Fifth Av. Gram. 37 — INVOICES CASHED

Auctions.

Automobile Auction Sale
E. SHIELDS, AUCTIONEER
WILL SELL AT PUBLIC AUCTION,
On Friday, Jan. 3d, 10:30 A. M.
AT 219-221 THIRD AVE., BKLYN, N. Y.
SALE RAIN OR SHINE.
Contents of entire building, consisting of trucks, bodies, engines, solid tires, pneumatic tires, etc.
6 large 4 cylinder motors, 3 large 6 cylinder motors, suitable for marine; 1 large 4 cylinder motor, 100 h. p., suitable for marine; 150 new Schebler carburetors, 250 new truck wheels, 100 new express bodies, 1,000 new Firestone rims, 3 sightseeing cars, 1 bus body, 14 passenger; 5 trucks, various makes; 1 bus body, 40 passenger; 1 Pierce truck, 1 Packard truck, 1 White truck.
All goods must be removed within 3 days after sale.

Auctioneers.

SAMUEL MARX.
Office and Salesrooms, 115-117 W. 23d St.
Tel. Farragut 9660-9662.

Clean Off the Slate!
Start 1919 on a profit basis. Turn your unprofitable outstandings into ready cash and apply the might of capital to the betterment of your business.
My terms are eminently reasonable and my contract ends when YOU say so. No "red tape" and strictest confidence. Tel. Chelsea 327.
UNIVERSAL DISCOUNT CO
Jacob Rosenthal
100 Fifth Avenue, New York

BIG MILK COMPANY CUTS JANUARY PRICE

Sheffield Farms Co. Announces Reduction, Regardless of What Others May Do.

FARMERS OFFER SMALL CUT

Milk Conference Demands Drop to $3.60 Per Hundred Pounds—No Agreement Reached.

Loton Horton, President of the Sheffields Farm Company, Inc., announced yesterday that a reduction in the price of milk for January would be made by his firm regardless of what the New York Milk Conference Board or any producer may do. A meeting of the Directors of the company will be held this morning to fix the price.

"The New York Milk Conference Board has no jurisdiction over the prices at which milk may be sold to the consumer. Hereafter the Sheffield Company will determine its own prices," Mr. Horton said. "We expect to make material reductions, but just what they will be cannot be said until after the meeting of the Directors tomorrow. After that we will decide what we will pay the producers for their milk and what we will charge the consumer for it.

"We have been investigating the milk situation for some time with a veiw to determining how milk could be bought at a lower rate from the producer and sold more cheaply to the consumer. We believe we have found a method of solving the problem and we will discuss the matter at our meeting tomorrow."

The Dairymen's League, representing the producers, and the New York Milk Conference Board, representing the distributers and manufacturers, have failed to agree upon the price to producers for January. The producers have asked $4.01 a hundred pounds on a basis of 3 per cent. butter fat, a reduction of 5 cents a hundred pounds from the December price. The distributers at a conference yesterday offered $3.60 a hundred pounds, a cent a quart less than the December price, which, it was understood, the distributors would pass on to the consumers, to whom the retail price would be reduced that much.

At the conclusion of the conference at 6 o'clock, I. Elkin Nathans, secretary of the conference board, gave out a statement in which he said:

"The Dairymen's League has demanded 9.3 cents per quart during January, 1919. The distributers believing this price excessive, have refused to meet it. For some months the price of milk has been fixed by the Food Administration. Since the signing of the armistice the Federal Food Administration has felt itself unable to act in this capacity, making it necessary for the manufacturers and distributers on the one side and the producers' representatives on the other to arrive at a price without outside assistance.

"The demand of the producers for 9.3 cents per quart has been met by an offer from the manufacturers and distributers of 8.4 cents per uart net to the producer for the average milk as delivered at country plants in January, believing that this fairly represents the value of milk.

"I am advised the acceptance of this price will enable the distributers to make a reduction of 1 cent per quart from present prices.

"On behalf of the milk distributers it can be said that whatever action the producers may take, the distributers will do their utmost to maintain an adequate supply for consumers."

In Municipal Term Court yesterday Borden's Farm Products Company was fined $20 for selling unwholesome milk. The milk in question was taken from a wagon at 561 Third Avenue by Inspector of Foods A. V. Turner. It was examined by City Chemist Halsey Durand, who testified that the milk was 20 per cent. deficient in fats and 2 per cent. deficient in total solids. Edgar A. Meyer, attorney for the Borden Company, pleaded guilty.

Albert Manning, Secretary of the Dairymen's League, last night gave out a statement in which he said:

"The farmers have told us to sell their milk in January at $4.01 per 100 pounds, which thye consider a fair price. The producers have made us a counterproposition of $3.60 per 100 pounds. The farmers have told us not to accept the prices, so naturally we cannot sell the milk. What the farmers will do is clearly up to them. Inasmuch as they have told us not to sell their milk at $3.60, it is probable that they will not sell it direct to distributers at that figure. The whole proposition as to whether the farmers will continue to ship in their milk is, therefore, a matter which only they themselves can say."

Mr. Manning added that they had closed some contracts at $4.01, but admitted that none of the large distributing companies was included.

BUSINESS OPPORTUNITIES.

MACHINE SHOP.—Large machine manufacturing company desires to manufacture small machine, electrical or otherwise; small automobile invention, optical instruments, or, in fact, any article for which there would be a great demand; we are willing to finance any meritorious proposition. G. P. O. Box 407.

INVENTORS — ENGINEERS. — One of the large manufacturers of metal—brass, bronze, iron, aluminium—seeks quantity production; company has large, competent organization, factory and foundry; can finance and will develop your invention and manufacture in quantities any desirable product. P. O. Box 307, Brooklyn, N. Y.

INCORPORATED MANUFACTURERS of patented machine tools in great demand by steel constructors and shipyards, owning complete plant, $40,000 investment, wish to interest party with mechanical inclination able to invest up to $10,000, with services; first-class proposition; investigation invited. G. M., S 118 Times.

BUSINESS, FRANCE.
A GENTLEMAN LIVING IN FRANCE AND RETURNING JANUARY DESIRES TO REPRESENT SOME GOOD ACCOUNTS; THOROUGHLY ACQUAINTED WITH THE FRENCH MARKET. ADDRESS GOOD OPPORTUNITY, L 208 TIMES.

RENT FREE TO FEB. 1
to purchaser of complete manufacturing plant; 40 machines, cutting table, all accessories, showroom and office fixtures; light loft; cheap rent. Yorkshire, 88 University Place.

First class man is sought by Chicago concern, engaged in strictly high class business, for Eastern manager; interest in business available for right man. Answer promptly, giving telephone, G 359 Times.

Established American Gentile firm seeks, as selling agents, lines of merchandise for dry goods stores; no prejudice against German goods; as buyers and sellers we command a clientele. G 382 Times.

Experienced business man desires to take over interest in small but well established manufacturing business or to buy same outright. Send full particulars with first letter. G 245 Times.

Salesman, one who has had experience with jewelry manufacturing concern and is willing to invest from $1,500 to $3,000 to take part interest in a good business. G 797 Times Downtown.

Reliable concern wishes to secure $20,000 bond for six months at a reasonable rate; good business proposition. Write for private interview, address A. D., 48 Times.

Want $2,000, $5,000, $10,000, real estate security, 6 per cent. guaranteed, participates in profits; could use services person of good address. S 564 Times Downtown.

Furniture and upholstery business, established 30 years; good trade; steady income; owner desires to sell because of other interests; $5,000 required. G 339 Times.

Garage, situated restricted east side, near Lexington and 70th; modern fireproof six-story building; large number profitable cars; $30,000; terms. A 58 Times.

Gentleman with $10,000 to purchase retiring partner's interest in established automobile agency selling popular cars. L 253 Times.

Prosperous mechanical business; established 30 years; fine plant, sidings; near N. Y.; owners desire rest. Y 292 Times Annex.

Well-organized and paying motor express business for sale; full particulars on request. E. N., 605 Times Downtown.

Will invest $2,000 and services in established good paying business; must stand closest investigation. G 340 Times.

OFFER TERMS TO COAL MEN.

Dealers Ready to Grant Workers a Nine-Hour Day.

In response to the demands of teamsters, yardmen, and engineers, the committee of retail coal dealers, it was announced yesterday, had offered to increase wages $6 a week and grant a nine-hour day. The offer was made public yesterday at a meeting of the State Labor Board, the union leaders and a committee representing the retail coal trade held in the headquarters of the Labor Board, 230 Fifth Avenue. It was said that the coal yard workers would insist on an increase in wages of $8 a week with an eight-hour day.

"We have given our ultimatum," said George J. Eltz, Chairman of the Retail Dealers' Committee. "Now it is up to the men whether they will accept or reject it."

Police and Fire News.

Police Department.

Transfers and assignments, to take effect 12:01 A. M., Jan. 1: Patrol. W. B. Cortright, 109th, assigned as attendant. To take effect 8 A. M., Jan. 2; Patrol. C. R. Steurer, 104th, assigned to patrol duty, assignment as attendant discontinued; G. J. Worden, 104th, assigned as attendant; C. H. Panthier, from 116th to 120th.

Temporary assignments: Patrol. C. W. Carroll, 26th, assigned to day tour from 8 A. M. to 4 P. M., and excused from reserve duty, for 30 days, from 8 A. M., Jan. 1. From precincts indicated to Division of National Defense, for 15 days, from 8 A. M., Jan. 1: G. F. Lunney, 1; William Anderson, 13; Michael Connolly, 17; Frederick Russell, 18; Terence Harvey, 21; V. C. Lavender, 28; Peter F. Quinn, 32; J. W. McNamara, 39; E. A. Fenelon, 42; Daniel Murray, 45; J. J. Woods, 45; J. F. Concannon, 51; Francis Gilmartin, 72; T. L. Fitzpatrick, 6; George Zeitler, 15; L. F. Ryan, 18; George Rinchey, 21; John Weisenreider, 21; W. I. Jackson, 31; John Wagner, 37; G. E. Groot, 39; E. J. Hoffman, 43; H. B. Hill, 45; Edwin Curtis, 47; J. J. Lynch, 57; J. A. Wegge, 78; Daniel Sheehan, 73; J. T. Delaney, 74; Charles Mulcahey, 87; William Whalen, 93; Charles McGovern, 93; Leonard Hoffman, 102; J. J. DeWitt, 74; G. W. Lennon, 78; James Oliver, 87; W. F. Knote, 93; John Coulter, 102.

Leave of absence (without pay): Patrol. L. S. Futter, 13th, for 1 day, from 12:01 A. M., Jan. 2.

Application for full pay while on sick report approved: Patrol. G. W. Brown, Traffic Div., Motorcycle Squad No. 2, from 8:30 A. M., Dec. 20, during disability.

Fire Department.

Transfers, to take effect 8 A. M. Jan. 1: Firemen 1st grade J. J. Fearn, Eng. 218, to Eng. 294; M. C. Shea, Eng. 231, to Eng. 294; G. A. Derby, Eng. 207, to Eng. 294; Patrick McCarthy, Eng. 228, to Eng. 294; Philip Lynch, Eng. 211, to Eng 294; C. F. Sinnott, Eng. 257, to H. & L. 127; H. A. Bensiger, H. & L. 148, to H. & L. 127; Henry Miller, Eng. 220, to H. & L. 127; Henry Eichler, Eng. 247, to H. & L. 127; C. J. Poppe, Eng. 7, to H. & L. 127; W. I. Fitzgerald, Eng. 249, to Eng. 288; George Schell, Eng. 9, to Eng. 207; F. A. Jaeger, Eng. 214, to H. & L. 118; Felix McArdle, Eng. 221, to H. & L. 102; Thomas Callan, H. & L. 24, to Eng. 273.

Revocation of indefinite leave of absence, to take effect 8 A. M. Jan 2: Fireman 3d grade B. M. Lynam, Eng. 29; to take effect Jan. 6, Fireman 2d grade, P. F. Dolan, Eng. 216; to take effect Jan. 3, Fireman 3d grade C. F. McGuffog, Eng. 53.

Retired: Chief of Battalion P. J. Graham, relieving officer, on an annual pension of $1,770, to take effect 8 A. M. Jan. 1.

Estates Appraised.

CAREY, SAMUEL, (Sept. 9, 1917.) Total estate, $84,263; assets, cash, $3,497; personal, $80,765, chiefly mortgages. The entire estate goes to his wife, Laura S. Carey, of 33 West 46th St.

DE HEREDIA, CARLOS M., (June 15, 1917.) Total estate, $60,643; assets, cash, $31,998; personal, $7,140; stocks and bonds, $21,504. The entire estate goes to his wife, Georgie B. C. De Heredia, of Lenox, Mass.

MANN, HERMAN, (Oct. 9, 1918.) Total estate, $62,967; assets, real estate, $47,000; cash, $13,215; personal, $2,751. Of the ten beneficiaries the principal are his wife, Augusta Mann, of 92 8th Av., life estate in $33,904; his sister, Mary Dirks of College Point, $20,000.

LUDLAM, JULIA PARISH, (Aug. 4, 1917.) Total estate, $54,144; assets, real estate, $28,872; cash, $1,995; personal, $5,387; stocks and bonds, $17,889. Of the fifteen beneficiaries the principal are her sisters, Frederica P. Ludlam of 317 West 82d St., and J net P. Ludlam, $23,300 each.

LOST AND FOUND.

Fifty cents an agate line.

LOST—At Atlantic Av. Post Office, Tuesday afternoon, bill folder, containing sum of money, five bond coupons and other papers. Finder may keep cash if coupons and other contents are returned to B. W. Maynard, 1,523 President St., Brooklyn.

LOST—Fur neckpiece, gray lynx, either on subway, between 116th St. and 137th St., or Broadway, between 113th St. and 116th St. Finder please return to Mrs. E. B. Proctor, 601 West 141st St. Liberal reward. Audubon 2424.

LOST.—Black baby-lamb muff, left in taxicab, between Plaza Hotel, 58th St. entrance, and 24 E. 63d, about 5:30 P.M., Sunday, Dec. 29; reward offered; will finder please communicate with telephone No 531 Rhinelander?

LOST—Purse containing jewelry and money, Sunday evening, 7:30 o'clock, Lee Av., between Lynch and Haywood Sts., Brooklyn; liberal reward offered, no questions asked. Notify 2d floor, 235 Lee Av., Brooklyn.

LOST—Alligator bill fold with sum of money, railroad ticket to Washington, War Zone pass, and cards; no questions asked; reward. Return to College Point Boat Corp., 3d St. and 1st Av., College Point, N. Y.

LOST—Small enameled watch, with one diamond in centre, surrounded by small pearls, on Monday, Dec. 30, between 73d St. and 52d St., Madison and 5th Avs. Suitable reward for return to 123 East 73d St.

LOST—Brooch containing five brilliant diamonds, on Dec. 8, between Hippodrome, Ritz-Carlton, and 6th Av. car, or Bryant Hall; finder return to Lady Colebrooke, 680 Madison Av.; $25 reward.

LOST—In lobby of Waldorf Hotel, purse containing money, railroad ticket to San Francisco, also bank book and papers; reward. Mrs. B. Flynn, care H. Sieber & Co., Madison Square 3555.

LOST—Diamond onyx circle pin, between Worth's, 34th St. and 6th Av. to 59th St. crosstown to 1 West 67th St.; liberal reward. A. Elson, Woodward Hotel, 206 West 55th St.

LOST—Black crocheted bag, embroidered with steel beads, Macy's grocery department, Monday afternoon, Dec. 30. Kindly return Mrs. Holt, 15 East 10th. Reward.

LOST—In Washington Square Park, Monday, silver photo locket and chain, initials "M. L. K. from Natalie"; reward. Hotel Holly, 36 Washington Square West.

LOST—An Irish terrier dog, between 3 and 5 o'clock, Madison Av.-33d St.; license number on collar 344785; reward. Vanderbilt Studio, 174 Madison Av.

LOST—On Monday, between 83d and 58th Sts., 5th and Park Avs., silver lorgnette, pearl and platinum chain; reward if returned to 27 East 83d St.

LOST—Black enamel open work round pin, with diamonds. Kindly return to M. W. G., care of Fifth Av. Bank, cor. 44th St. Reward.

LOST—A Shrine pin with gold double-headed eagle drop; financial reward; no questions asked. Case, 510 West 147th St., Apt. 23.

LOST—Near Wanamaker's, gold locket fraternity fob D. K. E. emblem; suitable reward. M. S. B. Co., 427 West 50th St.

LOST—A gold wrist watch, initialed M. M. L., at Bowling Green subway station, Dec. 31. M. M. Lake, 424 78th St., Brooklyn.

LOST—Near Park Row, lunch hour, a lady's gold watch, with diamond. Inquire Preston B. Keith Shoe Co., 209 Broadway.

LOST.—Muff; taxicab driver will be rewarded on return of muff left in his cab 24th instant. Kennedy, 601 West 115th St.

LOST—Lavalliere; particular value to owner only for personal reasons. Reward for return Room 518, 51 East 42d St.

LOST—Book of travelers' checks made out to Mrs. Pearl C. Birge; reward. Return to Room 1103, Prince George Hotel.

LOST—Silver wrist watch, on Riverside bus, Monday, 2:30; reward. Selma Werner, 76 West 86th St.

LOST—Tuesday night, in Times Square, black fox neckpiece. Reward. Tel. 588-M Bergen, Jersey City.

LOST—In Brooklyn, moleskin muff. Finder please return to Room 1107, 120 Broadway, N. Y. City. Reward.

LOST—Mink muff, Broadway car, evening Dec. 27; reward. Communicate Y 302 Times Annex.

LOST—Old-fashioned gold pin, solitaire diamond; reward. Enright, 61 West 12th St.

LIBERAL REWARD,
no questions asked, for return of lady's black sealskin bag, lost at or near Macy's store, Dec. 30; contained large diamond pin, about 18 stones, and bar pin, with 3 small diamonds; Erie Railroad ticket and small amount of money. Return to Ludwig Nissen, Diamond Merchant, 182 Broadway, New York City.

Found.

FOUND—Lady's purse on 57th St. Dec. 31. G 395 Times.

The Civil Service.

City.

The eligible list for temporary clerk is announced as follows: William Boyle, 98.10; Marie Gostenecki, 97.00; Harry Pastor, 96.60; Anna Curley, 94.50; Mary Barry, 94.50; Dorothy Kittay, 94.00; Mrs. Mary Mebus, 93.90; Mrs. Anna Warren, 93.00; Landon Davies, 92.50; Harry Stern, 92.00; H. E. Merrill, 91.60; Nellie Barker, 91.50; Nellie Burns, 91.40; Hattie Griffin, 91.40; Anna Trainor, 91.00; Katherine Marryatt, 90.50; Helen Davey, 90.00; Mrs. Georgiana Wilbert, 89.40; Mary Martinez, 89.10; Charles Goldberg, 89.00; Charles Deering, 89.00; M. L. Wilson, 89.00; Margaret Burke, 88.50; Rudolf Huber, 87.40; Mrs. C. I. Hopkins, 87.10; Mary McKenna, 87.10; Elizabeth Riley, 87.00; Harrison McCormick, 86.90; Mrs. Margaret Kealy, 86.50; Lillian Fagan, 86.50; Mrs. Elaine Craig, 86.50; Lillian Gillespie, 86.40; M. J. Graufield, 85.50; Josephine Hafele, 85.50; Nellie Reynolds, 85.10; Charles Healy, 85.10; Edna Sullivan, 85.00; Lily Kabatchnick, 84.60; Isabelle Gough, 84.60; Gladys Overton, 84.10; Minnie Everman, 84.00; Sadie Seligman, 83.50; Amelia Ewald, 83.10; Cornelius Fitzgerald, 83.00; Anna Schnizer, 82.50; Michael Kinnears, 82.50; Samuel Bernstein, 81.00; Caroline Messner, 80.90; Louis Feldman, 80.00; Nellie McGuire, 78.50; Lillian Cechinsky, 78.00; Mrs. Clara Taylor, 77.60; David Levy, 77.10; Genevieve Dorfuss, 76.50; Mrs. M. F. Mead, 76.60; Mrs. Elizabeth Smith, 76.60; Mrs. Della Gibson, 76.40; Louis Morris, 75.60; Ella Hennefeld, 75.50; Elizabeth Brown, 74.60; William Ryan, 73.60; Frederick von der Geest, 73.00; Bernard Foley, 73.00; John Miller, 72.40.

United States.

The commission announces for Jan. 28 an examination for aid qualified in radio, for men and women. Vacancies in the Bureau of Standards, Department of Commerce, for duty at Washington, D. C., or elsewhere, at $900 a year will be filled from this examination. The duties will include miscellaneous laboratory work in the radio communication laboratories of the Bureau of Standards, with special assignment to sending and receiving in connection with experimental testing and developing work. Competitors will not be required to report for examination at any place, but will be rated on general education and experience, 60; professional training and experience, 40. Applicants will be admitted to this examination regardless of their age; but at the request of a department making appointments certification will be made of eligibles who are within reasonable age limits. Applicants should apply for Form 1312, stating the title of the examination desired, to the Civil Service Commission, New York.

One thousand unskilled laborers are desired by the U. S. Government for employment at the Naval Ordnance Plant, Charleston, W. Va. The rate of pay will be 48 cents per hour (eight hour day,) free transportation and free barracks, meals furnished by the Government at cost. Citizens of the United States desiring to be considered for one of these positions should report promptly at Room 319, Custom House, New York City, bringing with them at least one letter of recommendation from a reputable person.

Education Notes.

Three additional classes have been authorized in connection with the continuation classes at the Brooklyn Navy Yard.

The Board of Education has renewed the lease of premises at Washington Avenue and 183d Street, occupied as an annex to P. S. 45, the Bronx, for three years from Jan. 1, at $3,500 a year.

George A. Marz, Jr., Charles M. Carey, William T. Stratton, P. J. E. Rotherham, and Wilfred L. Foster have been selected by the Board of Superintendents as instructors' assistants competent to give physical and military training. Their names will be transmitted to the Military Training Commission of New York City.

The home nursing class of the Washington Heights Evening High School will begin its work for 1919 at 8 P. M. on Jan. 6.

Five hundred students of New York University have begun their courses for the Spring term.

Teachers in other schedules than B1 and B2 will have their salaries reduced after Jan. 1. The war bonus will not be paid to them after that date.

The funeral of Miss Mary B. Curran, a teacher in P. S. 4, the Bronx, 173d Street and Third Avenue, took place yesterday in the Church of Our Lady of Mercy, Marion Avenue and Fordham Road. She died at Seton Hospital on Dec. 29 after a long illness. She was well known in the Fordham and Bedford Park sections of the city. She is survived by her father, John J. Curran; three brothers, and three sisters.

THE WEATHER.

WASHINGTON, Dec. 31.—The Western depression of the last two days now extends in a narrow trough from Eastern Texas northeastward through Ohio, with the principal centre of depression over Western Kentucky, while the Northwest high area has diminished decidedly.

A disturbance over the lower Ohio Valley is moving rapidly northeastward, while a second disturbance is near the mouth of the Rio Grande.

General rains and snows fell from the Rocky Mountains eastward and also in Arizona, the snow area covering the districts west of the Mississippi River, the upper lake region and New England. Heavy rains fell in the vicinity of the storm, Little Rock reporting 4.62 inches.

Snow will fall Wednesday in the upper Lake region, the lower Ohio Valley, western Tennessee; rain turning to snow in the lower Lake region, the upper Ohio Valley and eastern Tennessee, and rain in the east Gulf and Atlantic States, except for snow in northern New England. On Thursday there will be scattered snows in the northern upper Lake and lower Lake regions, the upper Ohio Valley, New York and New England. Elsewhere east of the Mississippi River the weather will be generally fair Thursday.

Winds for Wednesday and Thursday along the North Atlantic Coast will be increasing east to southeast, probably becoming strong; Wednesday night, snow. Middle Atlantic Coast: Increasing south, becoming fresh by Wednesday night and shifting to northwest; Thursday, rain. South Atlantic Coast: Moderate to fresh south, shifting to northwest Thursday, except off the Florida Coast, rain preceded by fair Wednesday off the Central and Southern Florida coasts.

FORECAST TODAY AND THURSDAY.

Eastern New York—Rain south, rain or snow north portion Wednesday; warmer. Thursday local snows and considerably colder.

Southern New England—Rain Wednesday; warmer on the mainland. Thursday cloudy and considerably colder.

New Jersey—Rain Wednesday; colder at night. Thursday much colder and generally fair, except probably snow extreme north portion.

Western New York—Rain or snow Wednesday, colder at night, with snow; Thursday, local snows and much colder.

Eastern Pennsylvania—Rain and warmer Wednesday, colder at night; Thursday, generally fair south, local snows north portion, considerably colder.

Northern New England—Snow and warmer Wednesday; Thursday, snow and colder.

The temperature record for the twenty-four hours ended at 11 P. M., taken from the thermometer at the local office of the United States Weather Bureau, is as follows:

	1917.	1918.		1917.	1918.
3 A. M.	-6	31	4 P. M.	6	42
6 A. M.	-5	32	6 P. M.	3	41
9 A. M.	-4	36	9 P. M.	3	41
12 M.	-1	44	11 P. M.	2	41

This thermometer is 414 feet above the street level. The average temperature yesterday was 38; for the corresponding date last year it was zero; average on the corresponding date for the last thirty-three years, 32.

The temperature at 8 A. M. yesterday was 34; at 8 P. M. it was 41. Maximum temperature, 48 degrees at 1:40 P. M.; minimum, 29 degrees at 1:30 A. M. Humidity, 59 per cent. at 8 A. M.; 78 per cent. at 8 P. M.

The barometer at 8 A. M. yesterday registered 30.28 inches; at 8 P. M. it stood at 30.14 inches.

Fire Record.

A. M. Loss.
12:30—724 Columbus Av.; John Kely...Slight
1:40—7 E. 108 St.; Jacob Simon.......Slight
2:10—254 E. 14 St.; Max Hammer..Not given
4:32—4,125 3 Av.; M. Stern...........Slight
5:45—200 St. & Hudson River; Unity Boat Club.....$10,000
6:30—669 Lenox Av.; Frank Schwartz..Slight
P. M.
2:20—1,115 Broadway..........Not given
3:10—81 Rivington St.; not given.....Slight
4:00—249 E. 151 St.; John Larder....Slight
4:35—Tremont Av., & 180 St.; (auto;) J. L. Shanahan.......Slight
4:45—100 E. 26 St.; J. Delleine.......Slight
5:00—419 Lafayette St.; Modern Finishing Co.......Not given
6:00—14-24 Kenmare St.; Kenmare Auto Co.......Slight
6:10—612 5 Av.; Buckingham Hotel...Slight
7:15—5 W. 116 St.; not given.........Slight
8:45—4 W. 135 St.; Charles Dixon.....Slight
8:50—24 University Place; S. Welder, Not given
9:20—225 1 Av; William Werthelmer..Slight
9:55—285 6 Av; H. Packer & Co...Not given

SHIPPING AND MAILS.

Miniature Almanac for Today.

[By the U. S. Coast and Geodetic Survey.]

Sun rises........7:20 | Sun sets.........4:39

THE TIDES.

	High Water. A.M.	High Water. P.M.	Low Water. A.M.	Low Water. P.M.
Sandy Hook	6:45	7:10	0:31	1:18
Governors Island	7:12	7:37	1:08	1:58
Hell Gate	8:53	9:26	3:09	3:47

Arrived—Tuesday, Dec. 31.

SS Strathspilian, Gibraltar, Dec. 11.
SS Hermes, Nuevitas, Dec. 24.
SS Deep Water, St. Nazaire, Dec. 15.
SS City of St. Louis, Savannah, Dec. 29.

Incoming Steamships.

DUE TODAY.

Carmania	Liverpool	Dec. 22
Espagne	Bordeaux	Dec. 22
Erickaholm	Shields	Dec. 20
Hans Maersk	Gibraltar	Dec. 17

DUE TOMORROW.

Manhattan	London	Dec. 17
Tjisondari	Bordeaux	Dec. 18
Toronto	Hull	Dec. 16
American	Newport, Eng.	Dec. 16

DUE FRIDAY.

Samland	Brest	Dec. 18
Bellatux	Bordeaux	Dec. 17
Lancastrian	London	Dec. 19
City of Newcastle	Hull	Dec. 18
Bovic	Avonmouth	Dec. 17

DUE SATURDAY.

Taranto	Brest	Dec. 18
Lancaster	Liverpool	Dec. 17

Outgoing Steamships.

SAIL TODAY.

	Mails Close.	Vessels Sail.
G. Washington, Brest	———	4:00 P.M.
Oriana, Glasgow	———	12:00 M.

SAIL TOMORROW.

Clan MacMaster, Cape Town	9:30 A.M.	12:00 M.
Munindies, B'nos Aires	10:00 A.M.	12:00 M.
Fager, Colon	9:00 A.M.	12:00 M.
Keresan, Buenos Aires	10:00 A.M.	12:00 M.

SAIL FRIDAY.

Verona, Cartagena	9:30 A.M.	12:00 M.
Times, Natal	10:30 A.M.	1:00 P.M.
Vulcanus, Paramaribo	8:30 A.M.	12:00 M.
Matura, Grenada	9:00 A.M.	12:00 M.
Zulia, Porto Rico	9:00 A.M.	12:00 M.

SAIL SATURDAY.

Mauretania, Liverpool	8:00 A.M.	12:00 M.
France, Bordeaux	8:30 A.M.	12:00 M.
Saxonia, Liverpool	———	12:00 M.
Korona, Barbados	12:00 M.	3:00 P.M.
Esparta, Port Limon	9:30 A.M.	12:00 M.
Lake Belnona, Porto Rico	8:30 A.M.	12:00 M.
George Washington, (Nor.) Buenos Aires	12:00 M.	3:00 P.M.
Hilarius, Buenos Aires	10:00 A.M.	12:00 M.

By Wireless.

SS Carmania, incoming from Liverpool, and SS Espagne, incoming from Bordeaux, have been signaled; due Wednesday forenoon.

Foreign Ports.

Arrived.

SS Glenely, at Naples, Dec. 30.
SS Ascanius, at Liverpool, Dec. 30.
SS Eboe, at Sierra Leone, Dec. 23.
SS Crosby Hall, at Perim, Dec. 26.

Sailed.

SS Roman Prince, from Brest, Dec. 26.
SS Lopez y Lopez, from Cadiz, Dec. 25.
SS Louisville, from Southampton, Dec. 26.
SS Toula, from Nantes, Dec. 26.

Passed.

SS Cadillac, New York for Thameshaven, passed Dungeness.
SS Evan Belgie, New York for Rotterdam, passed Lizard.

Transatlantic Parcel Post Mails.

Great Britain and Ireland—Close at 7 A. M. Jan. 4, SS Saxonia.

France—Close at 7:30 A. M. Jan. 4, SS France, and at 7:30 A. M. Jan. 7, SS Niagara.

Italy and Gibraltar—Close at 9:30 A. M. Jan. 11, SS San Giorgio.

Portugal—Close at 9 A. M. Jan. 10, SS Goa.

Liberia, Norway, Sweden, Denmark, Belgium, Netherlands, Greece, Germany, Austria, and Hungary—Service suspended.

Transpacific Mails.

Connecting Mails close at G. P. O. and City Hall Stations at 5:30 P. M. daily.

Philippine Islands, (via San Francisco)—U. S. Transport............Jan. 1

Tahiti, Marquesas, Cook Islands, New Zealand, and specially addressed mail for Australia, (via San Francisco)—SS Paloona.......Jan. 1

Philippine Islands, (via Seattle)—SS Suwa Maru ....Jan. 4

Fiji Islands, New Zealand, and Australia, (via Vancouver, B. C.)—Makura ....Jan. 16

Hawaii, Guam, Japan, Korea, China, Siam, Cochin China, Straits Settlements, and Netherlands East Indies, close at 5:30 P. M. daily. This mail is forwarded to the Pacific Coast daily for dispatch to destination by the best opportunity.

INSTRUCTION.

A-Top Tribune Building COME TO THE Phone Beekman 3893
LANGUAGE INSTITUTE INC.
3 FREE LESSONS AND GET 3 FREE LESSONS
SPANISH FRENCH FRENCH SPANISH
THE STAR OF EFFICIENCY FOR SPANISH AND FRENCH
NEW CLASSES FORMING NOW
NATIVE TEACHERS
REGISTRATION DAYS JANUARY 2d, 3d, 4th
CONVERSATIONAL METHOD
FULL COURSE $15
Enroll for PORTUGUESE, ITALIAN, RUSSIAN
—IMPORTANT——CLASS HOURS——IMPORTANT—
These free lessons will be given on the registration days, January 2d, 3d and 4th. The lessons in French and Spanish will be taught Thursday, January 2d, at 12:15, 5:15, 7:15, 8:45; Friday at 12:15, 5:15, 7:15, 8:45, and Saturday at 1:15. Free lectures on South America, Thursday, January 2d, and Friday, January 3d, at 8:00 P. M. You are cordially invited to attend lessons and lectures. No obligation incurred.
Note—On and after Jan. 6 new class in French and Spanish begins at 8:15 P.M.

Harvard University
Graduate School of Business Administration
Special Session for Men Returning from War Work
In addition to the year's work now in progress the School offers this year a special program of both first and second year courses.
The work of this special session will be divided into two terms:
First Term—January 27–May 10, 1919
Second Term—May 12–August 30, 1919
For these courses the entrance requirement of a degree from an approved college or scientific school will be modified so as to admit also men who were entitled to senior rank in such institutions at the beginning of the academic year 1918-19 and who have been for six months engaged in military or civilian war work. In all other respects the standards of admission and work will be unchanged.
The normal offering of courses will be given in the following study-groups: Accounting, Business Law, Marketing, Industrial Management, Business Statistics, Business Policy, Foreign Trade, Banking, Lumbering, Office Organization.
Detailed information will be furnished on request. Address: Graduate School of Business Administration, Harvard University, 17 University Hall, Cambridge, Mass.

OVER THREE THOUSAND GIRLS AND WOMEN
have been placed by us in positions paying
From $12 to $35 Per Week
Specialize in a profession that has been established and made profitable by our chain of schools, the only ones of their kind. Inspection of the equipment, alone, will repay you for a visit. *If you expect to enter business or to increase your earning capacity our assistance will be invaluable to you.*
Day, Evening and Correspondence Courses.
NEW YORK SCHOOL OF FILING,
Singer Building.
Branches: Philadelphia, Boston.

New York Preparatory SCHOOL 30th YEAR
(DAY DEPT., DWIGHT SCHOOL)
New York—72 Park Av., bet. 38-39th Sts.
Brooklyn—Cor. Franklin and Jefferson Avs.
PREPARES ESPECIALLY FOR
REGENTS
and COLLEGE EXAMINATIONS
also WEST POINT and ANNAPOLIS
NEW TERM BEGINS JANUARY 27.
Send for Catalog & "Success in Regents' Exams."

PACKARD COMMERCIAL SCHOOL 61st Year.
Day School reopens Jan. 2.
Evening School reopens Jan. 6.
Send for prospectus. No solicitors.
Lexington Ave. & 35th St.

SPANISH taught to ladies and children by refined Spanish lady. Rivero, 972 Morris Av., Bronx.

SPANISH INSTRUCTION.—Studio 370 West 118th St.; appointments every evening, 7 o'clock. Forres.

ITALIAN, With or Without Teacher. COLUMBUS MAGAZINE, 132 Nassau St.

PRATT SCHOOL, 62 WEST 45th St. Secretarial training, individual instruction.

WOOD'S BUSINESS SCHOOL
FIFTH AVE. AND 125TH ST.
59th Year. 60,000 Graduates.

FRENCH.—25 lessons, $10; complete course; speak immediately. Call Mondays; Thursdays; day, evenings. 807 Carnegie Hall, Circle 1350.

MISS ROBERTSON'S COUNTRY SCHOOL FOR LITTLE CHILDREN, PEEKSKILL, N. Y.

INSTRUCTION—Dancing.
24 Years at This Address Means Something.
REMEY SCHOOL FOR DANCING
Tel. Col. 4684. 913-915 8th Ave.
Send for Free Illustrated Booklet.
OPEN DAILY, 10 A. M. TO 11 P. M.

PROPOSALS.

SEALED BIDS WILL BE RECEIVED BY the Board of Water Supply, at its offices, twenty-second floor, Municipal Building, Park Row, Centre and Chambers Streets, New York City, until 11 A. M. on Tuesday, January 7, 1919, for Contract AJ, for printing.

At the above place and time the bids will be publicly opened and read. Pamphlets containing information for bidders can be obtained at the above address, at the office of the Secretary, by depositing the sum of five dollars ($5) in cash or its equivalent for each pamphlet. For further particulars apply to the office of the Principal Assistant Engineer at the above address.

JOHN F. GALVIN, President;
CHARLES N. CHADWICK,
L. J. O'REILLY,
Commissioners, Board of Water Supply.
BENJ. F. EINBIGLER, Secretary.

PROPOSALS FOR DREDGING.—U. S. Engineer Office, Jacksonville, Fla. Sealed proposals will be received here until 12 M., Jan. 28, 1919, and then opened, for dredging in Key West Harbor. Further information on application.

HOTELS AND RESTAURANTS.

STRAND ROOF B'way at 47th Street. Phone—Bryant 7891.
SPECIAL NEW YEAR'S DINNER DE LUXE $1.75 5 to 9 P. M.
Which Includes
THE BEST RESTAURANT SHOW EVER SEEN ON BROADWAY
A la Carte All Hours—After-Theatre Specialties—Dancing on the Town's Largest Floor

SPECIAL TABLE D'HOTE DINNER—Today
Also Southern Chicken Dinner and A la Carte
Table D'Hote Dinner
Janssen wants to see you
Formerly the Famous Hofbrau
30th Street and Broadway
Exhibition Dancers
SYMPHONY CONCERTS 6 TO 9 P. M.—FROM 9 UNTIL CLOSE, DANCING

English Restaurant
Always Good
HOTEL GREGORIAN
35th St., bet. B'way & 5th Ave.
SPECIAL DINNER $1.50
Served Noon to Ten P. M.
MENU TO-DAY
Grape Fruit Cocktail
Cream of Chicken a la Reine
Mock Turtle, Anglaise
Squab Chicken en Casserole
Pate of Sweetbread under Bell
Steak minute a la Gregorian
Creamed Spinach Candied Yams
My Lady Salad
Pumpkin Pie Plum Pudding
Meringue Glace Demi Tasse

Leases Are Not Required
—BUT—
REFERENCES ARE.
Newly Furnished Suites
Of Two, Three, Four, Five, and Six Rooms
FROM $75 TO $180 A MONTH
With or without kitchens. Maid service, gas, electricity, kitchen equipment, &c., included.
In the heart of the best residential section of New York City.
RESTAURANT OF QUALITY.
Hotel Schuyler Arms,
307-311 West 98th St.
Subway to 96th. Two Blocks Up and One Block West.

THE LITTLE CLUB
44th Street Theatre Building.
TELEPHONE BRYANT 827.
Cooled by Perfumed Breezes
NIGHTLY AT TEN O'CLOCK
New York's Prettiest Hostesses,
BILLIE ALLEN AND HELEN MAXWELL
EXCELLENT CUISINE SPLENDID BAND

Hotel Bristol
129 to 135 West 48th Street,
Between 5th Ave. and Broadway.
AMERICAN PLAN
An ideal hotel for the Winter months. Convenient to theatres, shopping centre and transportation lines. The solution of the high cost of living.
Rates including meals for two:
Double room, with bath, $50.00 to $55.00 weekly.
Parlor bedroom, with bath, $65.00 to $75.00 weekly.
T. ELLIOTT TOLSON.

Luchow's
14th Street, near Fourth Ave.

MONTICELLO
35-37 West 64th St., N. Y.
Between Broadway and Central Park.
A QUIET FAMILY HOTEL
ALL ROOMS WITH BATH AND SHOWERS.
Bachelor Rooms..........$1.50 Day
Large Rooms, Private Bath, $2.50-$3
2-Room Suite, Private Bath, $3 to $4
3-Room Suite, Private Bath, $5 to $6
Restaurant, Club; a la Carte or TABLE D'HOTE. Moderate prices.
'Phone Columbus—1890. J. A. JEPSON.

HOTEL NEWTON
2528 B'way, bet. 94th & 95th Sts.
SUBWAY EXPRESS AT 96TH ST.
RATES: Single, $1.50 to $4.00 a day. Double, $2.00 to $5.00 a day.

Tea Rooms.

THE OPEN DOOR
200 Madison Ave., at 35th Street.
Luncheon Tea Dinner THE VERY BEST OF HOME COOKING.
New England and Dixie join hands.

THE PIROUETTE 22 East 45th Street Luncheon 40c; Dinner 65c
MARY LOUISE 175 Madison Avenue Lunch 35c; Chicken Lunch 50c
THE ADELAIDE 7 West 56th Street Luncheon 50c; Dinner 75c

CLOVER TEA SHOP 640 Madison Ave., Corner 59th St. Established 1912. Closed Sundays. Breakfast, 40-50c; Lunch, 60-75c; Dinner, $1-1.25. Under Same Management as the ROSE GARDEN.

Sisters Three Teashop 53d Street and Madison Ave.
A la carte from 8:30 A. M. to 8 P. M.
Everything home cooked. Only fresh materials used. Smoking downstairs.

THE THORNDYKE 208 WEST 56TH ST. Just off B'way.
SOUTHERN HOME COOKING.
Luncheon, 50c, (also a la carte.) Dinner, 85c. Special chicken dinner Wed. and Sun., $1.00.

THE MARGUERITE 40 West 39th Street. Club Breakfast.
Open Sundays from 1 to 7 P. M.
Luncheon 50c; Afternoon Tea; Dinner 75c.
Chicken Dinner Sunday, Wednesday and Friday.

Delicious HOME COOKING DOWNTOWN
THE BROWN BETTY, 2 Wall Street 147 Fulton St.
CHICKEN Served Every WEDNESDAY

OLD CHELSEA 51 WEST 16TH STREET. NEW YORK CITY.
Well-Balanced Food, Deliciously Cooked.
Lunch 40-50c; Dinner 85c; Sunday Dinner 1 P. M.

THE FERNERY 22 EAST 38D STREET. 8 to 8. Except Sundays.
The Oldest Tea Room in New York.
"Club" or a la carte. Smoking in garden.

Luncheon, dinner and always a hearty welcome at
SCOTCH TEA ROOM, Inc. 21 E. 47th St. SPECIAL
Home-made Scotch Shortbread and Scones.

THE PICCADILLY, 170 West 72d Street, near Broadway.
Special Chicken and Waffle Dinner every Monday & Thursday. Delicious home cooking.

THE MARY FANT 26 West 43d Street. Just off 5th Ave.
LUNCHEON, 70c; AFTERNOON TEA; DINNER, $1.
SPECIAL SUNDAY NIGHT DINNER, $1.25

HEATHERDELL 15 East 43d Street. Open Sundays.
LUNCHEON 60c : TEA : DINNER 85c

THE GREEN WITCH 49 East 10th street. An artists' rendezvous
LUNCH, 50c. (Closed Sundays.) DINNER, 85c.

THE TALLY HO 20 East 34th St. Opposite Altman's.
Luncheon; Tea; Southern Chicken Dinner $1.25

STEAMSHIPS.

Ward Line
Direct service on fast twin-screw steamers from New York to
HAVANA WEEKLY SERVICE
MEXICO FORTNIGHTLY SERVICE
To Progreso, Vera Cruz and Tampico
Monthly service to Nassau, Bahamas.
Literature and full information on request
New York and Cuba Mail S. S. Co.
Foot of Wall Street, New York.

CUNARD ANCHOR
Passenger and Cargo Services
NEW YORK TO LIVERPOOL
MAURETANIA ....Jan. 4
Saxonia ....Jan. 4
Carmania ....Jan. 8
Caronia ....Jan. 29
Orduna ....Feb. 6
NEW YORK TO GLASGOW
Oriana..........Jan. 1, Feb. 6
NEW YORK TO LONDON
Pannonia ....Feb. 7
21-24 STATE STREET, NEW YORK.

WHITE STAR LINE
NEW YORK—LIVERPOOL
Lapland...Jan. 15 | Megantic..Jan. 31
Adriatic...Jan. 25 | Baltic.....Feb. 1
Lapland.....Feb. 19
DRAFTS AND MONEY ORDERS
Britain—Ireland—Italy—Scandinavia
Offices, 9 Broadway, New York

WEST INDIES
And
South American Ports
Commercial South American Line
Sailing January 15, 1919.
Frank Tourist Co., Passenger Agents. 398 Broadway. Phone Franklin 4530.
Moore & McCormack Co., Inc., Frt. Agts. 29 Broadway. Phone Whitehall 690.

FRENCH LINE
Compagnie Generale Transatlantique
Express Postal Service
NEW YORK—BORDEAUX—PARIS
WEEKLY DEPARTURES.
Company's Office, 19 State St., New York Phone Bowling Green 7580.

ROYAL HOLLAND LLOYD
S. S. HOLLANDIA
For AMSTERDAM Direct.
SAILING JANUARY 4,
carrying 1st and 2d class passengers.
GENERAL PASSENGER OFFICE
2 Battery Place, New York

SPANISH ROYAL MAIL LINE
(COMPANIA TRASATLANTICA)
FREQUENT SAILINGS. Direct to Vigo, Coruna, Gijon & Santander; Cadiz & Barcelona; Havana & Vera Cruz.
L. LLANSO, Agt., Pier 8, E. R. Tel. Hanover 219.

STEAMBOATS.

Fall River Line
to Boston
Strs. lv. Pier 14, N. R., ft. Fulton St., daily at 5 P. M. Music.
NEW LONDON (NORWICH LINE). Str. lve. Pr. 40, N.R., Houston St., wk. days only, 5:30 P. M. Lv. Pr. 70, E. R., 22d St., 6 P.M.
BRIDGEPORT LINE, Str. lv. Pier 27, E. R., wk. days, 3 P.M. Pr. 70, E. R., 8:15 P.M. Bridgeport trip omitted January 1st.

THE PUBLIC BE PLEASED.
COLONIAL LINE
BOSTON By Boat & Rail $4.40
PROVIDENCE Boat Direct $2.97
ALL OUTSIDE STATEROOMS, $1.10 to $3.30.
Above prices include war tax.
Boat Leaves Pier 39, North River, at 5 P. M.
Phone Spring 9491.

Iron Steamboat Co.
Around the WARSHIPS
Str. "TAURUS" (STEAM HEATED)
Leaves West 129th St. Pier Every Hour from 11 A. M. TODAY

TOURS.

California
TOURS
Escorted and Independent.
Also All
Winter Resorts
Steamship Tickets
to
Europe, Japan, China, So. America, West Indies
Frank Tourist Co.
398 Broadway
489 Fifth Ave., near 42d St.
Telephone Franklin 4530

BANKRUPTCY SALES.

UNITED STATES DISTRICT COURT FOR the Southern District of New York.—In the matter of L. B. LUNCH & RESTAURANT CO., INC., Alleged Bankrupt.

Notice is hereby given that, pursuant to an order of the United States District Court for the Southern District of New York, the undersigned, Receiver in Bankruptcy, offers for sale all the property, assets, and effects of the above-named bankrupt now in his possession at 39 Vesey Street, in the Borough of Manhattan, City of New York, of every kind and description, together with the good-will of the business of the said alleged bankrupt and the unexpired term of the lease of said premises, on the 7th day of January, 1919, at his office, No. 31 Nassau Street, Borough of Manhattan, New York City.

Sealed bids for the said property are to be submitted on or before the said date at the office of his attorneys, Morris & Samuel Meyers, No. 1 Madison Avenue, New York City. The bids so received will be opened at the office of the Receiver, No. 31 Nassau Street, New York City, on the 7th day of January, 1919, at 10 o'clock in the forenoon thereof.

If the Receiver shall deem it advisable and necessary to reject all of the said bids so submitted to him, said property will be sold at public auction according to the rules of this court at the office of the Receiver, as above set forth, on the 7th day of January, 1919, at 10:30 o'clock in the forenoon.

Inspection of the said property may be had on the said premises on the 6th day of January, 1919, from 10 o'clock A. M. to 4 o'clock P. M. Further particulars as to the foregoing may be obtained on application to the undersigned attorneys or Receiver.

Dated N. Y., December 31st, 1918.
Yours, &c., JOHN L. LYTTLE, Receiver.

MORRIS & SAMUEL MEYERS, Attorneys for Receiver, No. 1 Madison Avenue, N. Y. C., Manhattan Borough.

U. S. MARSHAL'S NOTICE.

POSTPONED SALE.

U. S. MARSHAL'S SALE.—I will sell at public auction on Friday, January 3rd, 1919, at 12 o'clock noon, the Steamboat "Chrystenah," her engines, &c., said steamboat to be sold at the foot of 157th Street and North River, New York City, N. Y., where she can now be seen and inspected.

THOMAS D. McCARTHY,
U. S. Marshal, S. D. N. Y.

Dated New York, December 27, 1918.

RESORTS.

NEW YORK.

HOTEL GRAMATAN
28 Minutes from Grand Central. City conveniences in the country. Winter sports. Saturday dances. Sunday concerts. 60 electric trains daily.
HOTEL GRAMATAN,
Lawrence Park, Bronxville, N. Y.

NEW JERSEY.

Hotel Beechwood
Summit, N. J.
Five minutes from depot. Easy commutation via D., L. & W. and Hudson Tubes. Misses Gillian & Edwards, also of Edgewood Inn, Greenwich, Conn.
OPEN ALL YEAR.

Ideal Winter Home
Hotel Montclair
MONTCLAIR, N. J.
MOST DELIGHTFULLY SITUATED RESIDENTIAL HOTEL IN NEW YORK'S SUBURBS. OPEN THE ENTIRE YEAR.
Frederick C. Hall Company.

NEW JERSEY—Atlantic City.

The Breakers
ATLANTIC CITY'S NEWEST FIREPROOF HOTEL
Ocean Front. Unusually attractive during Autumn and Winter Seasons. Luxurious lobbies and beautifully furnished Sun Parlors thoroughly heated. Charming afternoon musicales, with complimentary Tea Service. Garage.
AMERICAN AND EUROPEAN PLANS

ROYAL PALACE
HOTEL AND COTTAGES
on the Beach ATLANTIC CITY, N.J.
EVERY CONVENIENCE FOR COMFORT AND PLEASURE
NEAR ALL PIERS AND AMUSEMENTS
Cap. 600. Special Winter Rates. Diet Kitchen
Open All Year. S. Hunstein, Prop.

Marlborough-Blenheim
The Leading Resort House of the World
ATLANTIC CITY, N. J.
"THE NATION'S HEALTH SHOP"
Health Is Efficiency
A Germicide Climate and Clean Streets. No Dust. No Dirt. Innumerable Outdoor Recreations and Indoor Entertainments.
Ownership Management. Josiah White & Sons Co.

ALAMAC HOTEL
FIREPROOF
OCEAN FRONT IN THE HEART OF ATLANTIC CITY
AMERICAN AND EUROPEAN PLANS

PENNSYLVANIA.

WALTERS PARK Inn
Wernersville, Pa.
"Just the Place"
for rest, recreation and health. Fine all-year-round climate. Splendid mountain roads. Free Garage. Electric and movement treatment when desired. Resident physician and nurses. 4 hours from New York. Express service. Always open. Ownership management. Est. 45 years.

WASHINGTON, D. C.

Burlington Hotel
431 Rooms with Bath, $2.50 to $5.00
WASHINGTON, D. C.

Grafton Hotel
CONNECTICUT AVE. & DE SALES ST.
WASHINGTON, D. C.
European Plan, $2 per day upward.
American Plan, $5 per day upward.
HARRINGTON MILLS, Proprietor.

SOUTHERN STATES.

WHITTLE SPRINGS HOTEL
Near Knoxville, Tenn., By Trolley
NEW, Modern Hotel. Open all the year. Caters especially to tourists. Rooms with and without baths. Steam heat. Sun parlors. Billiard room. Orchestra. Dancing. Dining room seats 400. Excellent meals; table supplied from our own farm.
Sunny Tennessee's Finest Health & Pleasure Resort
Golf links. Tennis. Motoring. Horseback riding. Finest swimming pool South. Whittle Springs Mineral Water received highest award at St. Louis Exposition. Rates, $25 to $50 weekly. Write for Booklet.
WHITTLE SPRINGS CO., KNOXVILLE, TENN.

Hotel Punta Gorda
Punta Gorda, Florida
Sportsman's Winter Playground. Wonderful Quail Shooting. Tarpon Fishing—Information
RAY PAYNE, Mgr.
Town & Country—8 W. 40th St.

THE KIRKWOOD
ON CAMDEN HEIGHTS
Open January to May
SOUTH CAROLINA
18-Hole Golf, Riding, Climate.
T. EDMUND KRUMBHOLZ

HOTELS
INDIAN RIVER and ROCKLEDGE
ROCKLEDGE, FLORIDA
Golf, Tennis, Boating, Fishing, Hunting, etc. Ideal climate. Write for circular. W. W. BROWN. Summer season: Granliden Hotel, Lake Sunapee, N. H.

Highland Park Hotel
AIKEN, S. C.
OPENS JANUARY 10. AMERICAN PLAN. New hotel all modern conveniences. Golf, tennis, polo, driving and horseback riding; ideal climate. J. J. SWEENEY, Mgr.
FURNISHED COTTAGES FOR RENT.

FINEST RESORT HOTEL IN SOUTH.
THE DE SOTO Savannah, Georgia.
Golf through the Winter; 18-Hole Course.

Hotel Royal Palm Open Jan. 4th. Fort Myers, Florida.
Fine 18 Hole Golf, Fishing, Swimming Pool, Every Room with Bath. J. L. NELSON, Mgr.

THE WEST COAST OF FLORIDA
is the ideal winter resort. Its wonderful climate enables the tourist to enjoy outdoor sport throughout season. Address Boards of Trade, Hotels, etc.

PINE FOREST INN—Summerville, S. C. 22 miles from Charleston. 18-hole Golf Course. Riding, Driving, Hunting. Open Dec. 1. F. W. Wagener & Co., Props. Willard A. Senna, Mgr.

MIAMI, FLA.
Tropical; surf bathing at 75 degrees; fine hotels. Write Chamber of Commerce for Booklet.

U. S. MARSHAL'S NOTICES.

UNITED STATES OF AMERICA, Southern District of New York.

Notice is given that D. A. PAREIS, Sr., D. A. PAREIS, Jr., and ELLIOTT M. PAREIS, owners of the steam tug "Elliott," her engines, &c., have filed their petition for limitation of liability for any loss, destruction, damage, or injury from said steam tug on the 18th day of January, 1917. Stipulated value of vessel and freight $4,024. All persons claiming damages caused by such loss, destruction, damage, or injury must prove their claims before Alex. Gilchrist, Jr., Esq., Commissioner, at his office, Room 343, U. S. Court and P. O. Building, Borough of Manhattan, City of New York, on or before the 6th day of January, 1919, at 10:30 o'clock in the forenoon, or be defaulted.

THOMAS D. McCARTHY,
United States Marshal.

BURLESON PUTS UP TELEGRAPH WAGES

Grants Increases of 5 to 10 Per Cent., Based on Term of Service of Employes.

$200 A MONTH IS MAXIMUM

Postmaster General Says Advance, Effective Today, Will Be Met by Economies in the Service.

Special to The New York Times.

WASHINGTON, Dec. 31.—Salary increases of from 5 to 10 per cent. have been ordered for employes of the telegraph systems by Postmaster General Burleson. The increases will go into effect tomorrow, and will be 5 per cent. for employes who have been in service between six and eighteen months and 10 per cent. for longer service periods.

The increases, according to Mr. Burleson's orders, must advance no salary above $200 monthly or above an additional $35 monthly since Jan. 1, 1918. Neither will the increases apply to premium earnings or to employes at nonfunctional offices. The employes at the nonfunctional offices will receive pay on an eight-hour basis, with regular pay for work from eight to ten hours and time and one-half pay for overtime beyond ten hours. Employes working on Sunday may accept regular pay scale or demand compensatory time during the following week, as they desire.

"The increases are made," says the Postmaster General, "after a careful investigation of a petition filed by the employes of one of the telegraph companies through its officers, who recommended that certain increases be made. The department feels that the telegraph employes are entitled to an increase, but revenue conditions at this time would not justify the increases hereby authorized unless, by a careful plan of elimination of waste incident to duplication and by effecting other economies which will not impair the efficiency of the service, the revenue conditions can be made to meet such increases. Believing that this can be done, the order for such increases is accordingly issued."

The text of the Postmaster General's order follows:

On and after Jan. 1, 1919, the salaries of all employes of all departments of the telegraph systems under Government control except at non functional offices shall be increased as follows:

Employes who on Jan. 1, 1919, had been in the service continuously for six months and not more than one and one-half years, 5 per cent.

Employes who on Jan. 1, 1919, had been in the service continuously for more than one and one-half years, 10 per cent.

These percentage increases shall not apply to premium rates nor to premium earnings. The increases as above to be reckoned on the salaries in effect as of Dec. 31, 1918.

No increase shall serve to advance any individual salary to more than $200 per month, or to apply in cases or to any extent where its application would result in an increase of more than $35 per month since Jan. 1, 1918.

No increase in the Traffic Department forces to increase any individual salary classified below beyond the limit set out therein as a maximum monthly rating; and additional amounts will be added to individual salary rates where the percentage increase above does not raise the salary to the minimum monthly rating specified for the particular classification.

	Max.	Min.
Assistant chief operator	$200	$90
Wire chief	200	90
Night wire chief	190	90
Late night wire chief	190	90
Assistant wire chief	185	90
Testboard attendant	175	90
Automatic chiefs	185	90
Automatic attendants	175	70
Repeater chief	185	90
Repeater attendants	175	90
Equipment chiefs	175	90
Equipment attendants	150	60
Typewriter attendants	100	50
Dynamo and battery attendants	110	60
Janitors	75	25
Elevator men	75	25
Morse supervisor	175	100
C. N. D. supervisor	175	90
Automatic supervisor	125	75
Telephone supervisor	125	75
Morse operators	160	70
Multiplex and printer operators	105	55
C. N. D. keyboard operators	105	55
Telephone operators	105	55
Route clerks	100	40
Tube clerks	100	40
Service clerks	100	50
File clerks	90	40
Office messengers, T. & R.	60	35
Claim clerks	100	50
Time clerks	100	50
Statistical clerks	100	50
Clerks (not otherwise classified)	100	50
Chief clerks	150	60
T. & R. clerks	100	50

Increases are not to be regarded as applying to those whose regular occupation is with other concerns and whose occupation with the telegraph companies is classed as "other employment employes."

Employes of non-functional offices to be paid at their regular salary rating for hours worked in excess of eight up to a maximum of ten hours per day. For extra service in excess of ten hours per day, time and a half to be paid.

Whenever the increased compensation of non-functional employes with respect of time worked in excess of eight, but not in excess of ten hours per day is less than the amount he or she would receive at the percentage increase for his or her class provided for functional office employes, the basic compensation shall be increased to an amount sufficient to make up the difference.

Employes who are engaged on Sunday shall be paid at the regular rates of compensation described above or be granted compensatory time during the following week, as she or he may elect.

The above increases shall not apply to employes known as messengers.

Adds $4,600,000 to Payrolls.

At the office of the Western Union Telegraph Company it was said yesterday that the wage increases granted by the Government would add $4,000,000 to the organization's yearly payroll. The Postal Telegraph Company, it was estimated, would have to disburse an additional $600,000 a year under the new scale. Officials declined to state whether it would be necessary to increase the rate of telegraph tolls in order to meet the new burden.

It was ascertained yesterday that Newcomb Carlton, President of the Western Union and Federal Cable Director, would sail within a week for England. It was reported that his mission has to do with adjustments with Great Britain arising out of Postmaster General Burleson's seizure of the cables.

TROLLEYMEN AIR TROUBLES

B. R. T. and 3d Av. Employes Appear Before the War Labor Board.

Former employes of the Third Avenue Railway Company and the Brooklyn Rapid Transit Company had an opportunity yesterday to air their grievances before the National War Labor Board. The burden of their testimony was that they had been dismissed because of their union affiliations.

Michael Duffy, a former employe of the Third Avenue line, who lives at 932 Columbus Avenue, testified that he had been dismissed because he belonged to the union when he sought reinstatement as a conductor upon his return from an army camp, where he had been rejected because of physical disability.

William Collins, an organizer for the Amalgamated Association of Street and Electric Railway Employes of America, at the hearing in the City Hall told on the stand the history of street car conditions in New York, and later supplemented this by an unofficial statement that in any city from New York to San Francisco were to be found street car men who had been driven from this city by "the blacklist of common financial interests."

He testified that no discharged man can get a cent for the money he had paid in to the Benevolent Associations of the company, although money had been taken from their pay envelopes for that purpose.

At the afternoon session the board heard the testimony of former employes of the Third Avenue and Union Railway Companies who had been discharged, they said, for their union affiliations. The board then took up the matter of the B. R. T., and Examiner Ogburn filed with the board a complaint by Paul Millman of 1,001 Myrtle Avenue, Brooklyn, who charged insufficient wage scale, poor working conditions, discrimination, and discharge for joining the union.

CONSIDER RAIL CONTROL.

Warfield Says Executives' and Security Owners' Plans Differ.

S. Davies Warfield, President of the National Association of Owners of Railroad Securities, issued a statement last night in which he said that the plan submitted to his association by the standing committee of the Association of Railway Executives for a return of the railroads to modified private control differed materially from the plan of the security owners' association, which has not as yet been completed. He said that his association is busy working out a plan, but that it is not yet finished. Continuing, his statement reads:

"The work of the moment is to meet the question of a five-year extension of Federal control and operation. The official positions formerly held by executives of the railroads who operated their respective properties have been taken by Federal managers under Regional Directors, and in most cases these executives are now Presidents of the corporations they formerly operated. They are familiar with the effect and consequences of Federal control and operation, not only upon their respective railroads but also upon the facilities and service furnished to shippers and the traveling public. They can supply the data and information in respect to the effect a continuation of such control and operation will have upon the railroads and the shipping interests of the country.

"These Presidents compose very largely the Association of Railway Executives, and we have therefore written their Chairman that the furnishing of these data and information before the Senate Committee on Interstate Commerce at the hearings now to begin would seem to be the immediate necessity. The conditions found to exist will likely constitute a basis for the request by the Senate committee that the Congress pass a joint resolution calling upon the Railroad Administration to give sufficient time for Congress to prepare legislation for the proper and the safe return of the railroads under proper Governmental regulatory measures, which doubtless would be readily given. There can be little doubt that those who have been operating these properties for the purpose of war, in which they have received every co-operation, will now cooperate in putting them in condition for their proper return when the use for which they were taken has been accomplished."

NEW MARINE INSURANCE CO.

Shippers' Concern Organized—To Take Up Fire Risks Later.

The Bankers' and Shippers' Insurance Company, which is to handle marine and fire insurance, was organized yesterday, with a capital of $1,000,000 and a surplus of $1,500,000, all of which was immediately paid in at the organization meeting, held in the offices of the Mercantile Trust Company. The sponsors of the new organization feel that there is a big field of activity open to the new company, which contemplates having offices in various parts of the world, so that American shippers may obtain without difficulty strictly American insurance.

Francis H. Sisson, Vice President of the Guaranty Trust Company, which is interested in the new company, said yesterday that the necessity for such an insurance concern was made manifest by the prospective increase in the shipping business of the United States.

The underwriting will be done by an organization to be known as the Maritime Underwriting Agency, which has already absorbed Whist & Co. It is expected that other underwriting agencies will come into the organization before long. Just what plans are being considered as to fire insurance was not made known, but it was definitely announced that the company soon would go after business in this field. Many prominent interests are identified with the organization, among them being included the Guaranty Trust Company, the du Pont powder interests, the Chase Securities Corporation, the Barber Steamship Company, and Willcox, Peck & Hughes, insurance brokers.

Eugene V. R. Thayer, President of the Chase National Bank, was elected Chairman of the board. The other officers are William G. Willcox of Willcox, Peck & Hughes, President; James Barber of Barber & Co., and Harold Stanley, Vice President of the Guaranty Trust Company, Vice Presidents; Raymond T. Marshall, Treasurer, and Robert Van Iderstine, Secretary.

The Directors are Harold Stanley, Vice President Guaranty Trust Company; John H. Spoor of Chicago, Oswald Kirkby of Willcox, Peck & Hughes; Oakley Wood, John J. Watson, Vice President of the International Agricultural Corporation; Howard Bayne, Vice President of the Columbia Trust Company; James Barber; J. J. Raskob, Vice President of the E. I. du Pont de Nemours Powder Company; Seward Prosser, President of the Bankers Trust Company; Charles C. Peck of Willcox, Peck & Hughes; E. V. R. Thayer, Charles H. Sabin, President of the Guaranty Trust Company; Chellis A. Austin, President of the Mercantile Trust Company; William G. Willcox, and Edward J. Barber.

ROB STOCK EXCHANGE FIRM.

Messenger Reported to Have Failed to Deliver $150,000 Securities.

A theft of $150,000 in securities was reported to the New York Stock Exchange yesterday. No information was given out as to what concern suffered the loss. It was said that the securities, which included $60,000 in Liberty bonds, were given to a messenger to deliver as collateral for a loan, but that they were never presented. Since then there has been no trace of the messenger. Where the securities were to have been presented as the basis for a loan was not disclosed by the Stock Exchange.

In addition to the Liberty bonds, there were 200 shares of General Motors, 300 of Ohio Cities, 100 Reading, 100 Republic Iron and Steel, 200 United States Steel and 100 American Locomotive. There were also thirteen shares of the securities of other companies.

RECORDED LEASES.

With name and address of lessee.

Manhattan.

CHRYSTIE ST, 183, all; Equitable Trust Co. of New York, trustee, to Frank Silberman, 1,401 Park Av, 5 years, from Jan. 15, 1919; attorney, W. Kovalsky, 7 East 42d St....$1,800

2D AV, 84, loft on 2d floor; Mendel Pottheiser to Hyman Heckel, 144 Columbia St, 2 years, from Jan 1, 1919, 1 year rental; attorneys, Connor & Moskowitz, 241 Rivington St....$720

Bronx.

BROOK AV, 651, basement, ground floor, and second floor; Jacob Dold Packing Co. to Strauss & Adler, Inc., from July 1, 1915, to April 1, 1920, (option 10 years' renewal;) attorney, M. Stein, 63 Wall St.$2,500 & $3,250

MORRIS AV., 906, store; Herman C. Wurm to George L. Wagner, 311 East 163d St, 5 years, from Jan. 1, 1919, (option 5 years' renewal;) attorney, E. P. Orrell, Jr., 256 Broadway....$1,080 and $1,140

MECHANICS' LIENS.

Manhattan.

12TH ST, No. 86 West; Dennis W. Davin, agent; Raljan Holding Corp., owner and contractor....$965.46

72D ST, No. 117 West; Mayer Silverman, agent; Cephese C. Bates, owner; Meyer Contracting Co., contractor....$190

72D ST, No. 172 West; Meyer Contracting Co., agent; Cephese C. Bates, owner; Frank M. Soule, lessee and contractor....$2,204

116TH ST, No. 254 West; Pincus H. Siepian, agent; O. C. Ferris, owner; Julius Horn, contractor....$250

SATISFIED MECHANICS' LIENS.

Manhattan.

ALLEN ST, 23 and 25; Samuel Tessler against Moses Harris et al.; June 12, 1918....$273.85

4TH AV, 467; Tony Siracuso against Elizabeth C. Scheltier et al.; July 25, 1918, (by bond)....$180

28TH ST, 238 West; Crane Co. against M. Groh's Sons, Inc., et al.; July 15, 1918....$2,479.96

129TH ST, 102 West; Smith & Barlevy against Louise G. Crabbe et al.; June 27, 1918....$200

150TH ST, 464 to 476 West; Glass & Weiss, Inc., against 470 West 150th St. Corp. et al.; Jan. 5, 1918, (by bond)....$5,403.68

REAL ESTATE FIELD

An interesting deal in the lower Fifth Avenue section was made yesterday in the purchase by Jeremiah Milbank of the two four-story houses at 11 and 13 West Tenth Street. The property will be given to the Ladies' Christian Union to establish a young women's home as a memorial to Mr. Milbank's wife. It has a frontage on the street of 54.6 feet, near the Church of the Ascension, on the northwest corner of Fifth Avenue, and a depth of 94.10 feet.

The purchase was made from Joseph S. Auerbach. The assessed value of the property is $70,000, of which $55,000 is land value. The Ladies' Christian Union maintains five homes in the city at present.

Resale of Block Front in West Bronx.

Another block-front resale in the West Bronx, where there has been a revival of speculative buying during the last few weeks, was reported yesterday by Frederick Brown, operator, who resold to a client of Phelps & Damiane the plot on the north side of 194th Street, between Bainbridge and Marion Avenues.

There are seven private houses on the property, which has a frontage of 238 feet on the street by 126 by irregular.

The property, which was held at $65,000, was purchased recently by the seller from The Farmers Loan and Trust Company.

Tenement Buyers.

An investor who paid all cash purchased from the Morgenstern Brothers' Syndicate 49-51 Avenue D, between Fourth and Fifth Streets, 44 by 80, a six-story new-law tenement, with four stores. Fine & Rosenblatt were the brokers. It is fully rented, and was held at $60,000.

The six-story apartment at 261 and 263 West 129th Street has been sold by the Illwood Holding Company to an investor. The structure occupies a plot 50 by 99 and is assessed by the city at $70,000.

Two East Harlem Deals.

The three-story brick building 117 East 129th Street on a lot 25 by 100 has been sold to an investor by Charles A. Collard.

An investor is reported to have purchased through Shaw & Co. 336 East 125th Street, a three-story building on a lot 21.6 by 100.11.

The Bronx Market.

James H. Cruikshank resold to Louisa Caggiano the two two-story frame dwellings on a plot 48 by 96 at 490-492 East 165th Street near Washington Avenue. Assessed by the city at $10,500. Harry Sugarman and J. A. Kehoe were the brokers.

The United States Trust Company sold to B. J. Von Rekowsky 316 East 165th Street, a ten-family apartment, on a plot 37.6 by 100. Leitner, Brenner & Starr were the brokers.

O'Reilly & Dahn have resold for Daniel Farrell to M. Saks the three-story two-family house on a lot 20 by 100 at 1,511 Vyse Avenue.

Brooklyn.

Henry Pierson & Co., Inc., sold the four-story double apartment building at 88 Prospect Park West, on a plot 63.6 by 100 for the estate of the late Mayor Gaynor to an investor. The property faces the Litchfield mansion in Prospect Park; also the four-story double apartment, on a plot 30 by 100, at 431 Sterling Place, to Mrs. E. Theune for investment.

Samuel Galitzka sold for H. Kalmanowitz to a client for occupancy the two-story and attic one-family house with garage at 1,916 Homecrest Avenue, Flatbush, on a plot 30 by 100.

The Realty Trust sold for the Alco Building Company the one-family semi-detached brick building 2,168 Sixty-second Street, Mapleton Park, to Julia Furst for occupancy.

Queens Borough Sales.

C. Meyer sold to G. Meyer a plot 56 by 100, at the northwest corner of Jamaica Road and Third Street, Jamaica.

The Irving Holding Company purchased from J. Gottleib a plot 50 by 90, at the southwest corner of Briggs Avenue and Broadway, Jamaica.

The Richmond Hill Realty Company has taken for building developments a plot 380 by 603, on the northeast side of the Jamaica Turnpike, southeast of Curtis Avenue, Richmond Hill.

Commercial Leases.

Royal Scott Gulden leased the building 36 East Fifty-third Street for the Sedgewick estate to "Hamilton," dressmakers. This property is in the restricted zone, but it was used for business before the "zoning law" went into effect.

David V. Picker has sold his lease on the Barlard Theatre at Prospect Avenue and 163d Street to James Ranow and M. Greenwald. It has eighteen years to run, at $20,000 a year, with the previlege of a twenty-one-year renewal. Leitner, Brenner & Starr were the brokers.

Realty Notes.

Anna Weindrug is the buyer of the dwelling 305 West Seventy-eighth Street, sold last week.

Moore & Wyckoff, who have been located at 546 Fifth Avenue for twelve years, have leased for a term of years, through Douglas L. Elliman & Co., agents, the store and basement at 403 Madison Avenue, between Forty-seventh and Forty-eighth Streets. The firm will occupy the new offices about Feb. 1.

Ernest T. Bower, who for the past twelve years has been manager of the Harlem Branch of the Title Guarantee and Trust Company, has resigned from that position to engage in the general real estate and insurance business.

Supreme Court Justice Donnelly has appointed Chester J. Byrns receiver in the foreclosure action of the Hudson City Savings Bank vs. Abram Davis et al., covering the premises located at 100 East Broadway, consisting of a lot 25 by 100, improved with a seven-story loft building.

Samuel Ullmann, President of the Baron De Hirsch Fund, is the buyer of the lofts building at 9 and 11 East Sixteenth Street, sold Monday.

RESULTS AT AUCTION.

By Bryan L. Kennelly.

Greenwich St, 206-10, n w corner Vesey St, 53.10x22.1x50.5x41.11, three-story hotel and stores; Kalman Haas et al. against Sellwell Realty Co. et al; Rose & P., attorneys; due, $65,948.63; taxes, $1,700; to the plaintiff for $35,000.

4th St, 74 East, s s, 150 ft w of 2d Av, 25x93.1, two and four story hall and stores; F. P. Keppel against Sarah Hirsch et al.; S. C. Fiero, attorney; due, $25,299.96; taxes, &c., $675.35; to the plaintiff for $12,000.

By Joseph P. Day.

Rutgers St, 66, n w corner of Cherry St, 43.5x64x48x63.11, six-story tenement and stores; William Gililian, executor, against Samuel Tishman et al.; Cadwalader, W. & T., attorneys; due, $52,573.99; taxes, &c., $1,208.36; to plaintiff for $40,000.

132d St, 131 West, n s, 308 ft w of Lenox Av, 17x99.11, three-story and basement dwelling; Emigrant Ind. Savings Bank against Max Schlesinger et al.; R. & E. J. O'Gorman, attorneys; due, $7,280.73; taxes, &c., $352.56; to the plaintiff for $7,700.

Intervale Av, 1,280, e s, 169.3 ft n of Home St, 25.1x67.1x26.4x75.2, three-story tenement; J. O. Pedersen against George Knauf et al.; due, $1,203.78; taxes, &c., $12; to Sebastian B. Humbert for $6,450.

So. Boulevard, 2,423 and 2,425, w s, 225 ft n of 187th St, 37.6x92.6x37x98, three-story tenement and one-story dwelling; P. W. Bill against M. . Barnes et al.; Lamont McLoughlin, attorney; due, $5,554.60; taxes, &c., $204; to Belle A. Jorn for $5,850.

By Henry Brady.

5th Av, n e corner of 116th St, 100x100, two and three story theatre; Sheriff's sale of all right, title, &c., which Ancient Order of Hibernians had on Sept. 4, 1915, or since; J. H. Seldman, attorney; adjourned to Jan. 8.

By James J. Donovan.

156th St, 346 East, s w corner of Prospect Av, 90.6x25x89.6x25.1, 5-story apartment and stores; Niels Molbeck against Pauline Muller et al.; Hull & E., attorneys; due, $8,232.80; taxes, &c., $673.70; subject to mtg. $19,000; to the plaintiff for $23,500.

WEBSTER AV, 2,751-3, n w corner of 197th St, 51.2x115.5x50x104.6, five-story tenement and stores; S. T. Case, extrx. against Evelyn Building Co. et al.; C. H. Friedrich, attorney; due, $10,930.45; taxes, &c., $3,467.72; prior mtg., $45,000; to Dorothy Hein for $58,510.

REAL ESTATE TRANSFERS.

TUESDAY, DEC. 31.

With name and address of purchaser and attorney. When attorney's name is omitted address party of the second part:

Manhattan.

BROADWAY, s w corner of 161st St, 199.10 ft to n s of 160th St x125; Herbert Dongan Construction Co. to Thomson Hill Land and Improvement Co., 54 Wall St, mtg $800,000, all liens, Dec. 26; attorney, New York Title and Mortgage Co., 135 Broadway.$100

BROOME ST, 22, n s, 50 ft w of Mangin St, 25x100; Matilda and Catherine Jackson to City Real Estate Co., 176 Broadway, mtg $8,000, all liens, Dec. 27, b. and s.; attorney, Title Guarantee and Trust Co., 176 Broadway....$25

GREENE ST, 29, w s, 20x100; Dorothy M. Symes to Cortland Betts, 82 New England Av, Summit, N. J., mtg $8,500, all liens, Dec. 26; attorney, Title Guarantee and Trust Co., 176 Broadway....$100

HUDSON ST, 46, e s, 34.8 ft s of Thomas St, 69.4x25x irregular; Van Rensselaer Montgomery et al. to Emma D. Rodman, 205 Madison Av, Flushing, Borough of Queens, individually and executrix; Bayard B. Rodman, 1,046 Amsterdam Av; Guy H. Rodman, 727 Columbia Av, Oak Park, Ill.; Helen H. Rodman, 1,046 Amsterdam Av; Henrietta R. de Fremery, 82 Washington Place, and the Domestic and Foreign Missionary Society of the Protestant Episcopal Church in the United States of America, 4th Av and 22d St, quitclaim, Oct. 5; attorney, Title Guarantee and Trust Co., 176 Broadway; 17 deeds, quitclaims....$1

ST. NICHOLAS AV, 191, w s, 113.7 ft s of 120th St, 31.8x88.6x27x71.11; United States Fire Insurance Co. to Schor Contracting Co., 145 East 2d St, all liens, Dec. 30; attorney, H. B. Davis, 52 Broadway..$1,000

WATER ST, 42, n s, 25.8 ft e of Coenties Slip, 24.5x62; Fannie B. Elting to Giacomo Siccardi, 1,224 George St., Plainfield, N. J., mtg $11,000, Dec. 27....$100

17TH ST, 15 West, n s, 252 ft w of 5th Av, 28x92; Manhattan Life Insurance Co. to 15 West 17th Street, Inc., 3,879 10th Av, b. and s., c. a. g., all liens, Dec. 31; attorney, Lewis S. Marx, 42 Broadway..$100

19TH ST, 109 East, n s, 175 ft e of 4th Av, 25x70; Israel P. De Foulk to David Schulman, 1,589 President St, Brooklyn, all liens, Dec. 31; attorney, Title Guarantee and Trust Co., 176 Broadway....$100

45TH ST, 215 East, n s, 160 ft e of 3d Av, 16.8x100.5; Ada S. Osborn to Mary A. Norman, 215 East 45th St, Dec. 16; attorney, Title Guarantee and Trust Co., 176 Broadway....$100

87TH ST, 352 West, s s, 100 ft e of Riverside Drive, 20x100.8; 71st St, 134 West, s s, 331.3 ft w of Columbus Av, 18.9x100.5; Dyett Realty Co. to Margaret P. Hicks, 352 West 87th St, all liens, Dec. 11; attorneys, Wendell, E. & R., 277 Broadway.$1

101ST ST, 111 East, n s, 78.6 ft e of Park Av, 15.6x75; Mary A. Truslow to William Cohen, 1,323 Park Av, all liens, Dec. 28; attorneys, Reeves & Todd, 165 Broadway.$1

101ST ST, 109 East, n s, 63 ft e of Park Av, 15.6x75; Mary A. Truslow to Benjamin J. Levy, 45 West 113th St, all liens, Dec. 28; attorneys, same....$1

102D ST, 217 East, n s, 255 ft e of 3d Av, 25x100.11; Edward J. Caffray to Olga Schultheis, 128 Cornelia St, Brooklyn, mtg $14,058, all liens, Dec. 27; attorneys, Meyers & Clark, 51 East 42d St....$1

108TH ST, 111 East, n s, 130 ft e of Park Av, 25x100.11; Lawrence T. Cole and another to General Theological Seminary of the P. E. Church, in the U. S., 175 9th Av, b. and s., Dec. 17; attorneys, Murray, I. & H., 22 William St....$1

116TH ST, s s, 225 ft e of Amsterdam Av, 50x100.11, foreclosure, Dec. 17, 1918; Charles L. Hoffman, referee, to Noah A. Timmins, Montreal, Canada, Dec. 23; attorneys, Foley & Martin, 64 Wall St..$5,000

116TH ST, 218 East, s s, 225 ft e of 3d Av, 17x100.10x irregular; Henrietta Serphos to Sol N. Serphos, 320 West 86th St, b. and s., June 29; attorney, S. A. Lowenstein, 100 Broadway....$1

117TH ST, 220 to 226 East, s s, 225 ft e of 3d Av, 75x100.11; Anna E. Morrison to George W. Mackellar, 788 Riverside Drive, b. and s., c. a. g., Dec. 6; attorneys, Mackellar & G., 43 Cedar St....$100

118TH ST, 506-508 East, s s, 148 ft e of Pleasant Av, 50x100.11; Tietjen Bros. Real Estate Co. to Bordens Farm Products Co., at Wassaic, Dutchess County, N. Y., mtg $19,000, all liens, Aug. 1, 1917; attorneys, Master & Nichols, 49 Cedar St....$1

119TH ST, s s, 168.10 ft w of Madison Av, 15.7x100.11; Marshall Pask to Charles E. Haskell of Orange, N. J., all liens, Dec. 27; attorney, Title Guarantee and Trust Co., 176 Broadway....$100

119TH ST, s s, 137.8 ft w of Madison Av, 15.8x100.11; Marshall Pask to Isadore Calef, 9 East 119th St, all liens, Dec. 27; attorney, New York Title and Mortgage Co., 135 Broadway....$100

119TH ST, s s, 168.10 ft w of Madison Av, 15.7x100.11; Charles E. Haskell to Annie G. McCabe, 22 East 119th St, mtg $4,000, Dec. 30; attorneys, Scott, G. & B., 46 Cedar St....$100

120TH ST, n s, 71.3 ft e of Pleasant Av, 26.9x50.3; Edward F. Cole to Pietro A. Magnani, 410 East 64th St, all liens, Dec. 27; attorney, Title Guarantee and Trust Co., 176 Broadway....$100

127TH ST, 252 West, s s, 350 ft e of 8th Av, 16.8x99.11; Annie Hay, executrix, to Alma Wheeler, 75 Sherwood Av, Bridgeport, Conn., mtg $9,000, Dec. 30; attorney, Title Guarantee and Trust Co., 176 Broadway....$25

149TH ST, 232 and 234 West, s s, 300 ft e of 8th Av, 40x99.11; Jacob and Max Price to Sadie Kares, 206 Dyckman St, Waterbury, Conn.; attorney, Abr. Leichter, 141 Broadway....$100

Bronx.

AQUEDUCT AV, e s, 994.11 ft n of 183d St, 43.9x102.11; Mary Riggio to Nicolas Riggio, 145 Wadsworth Av, ½ part, Dec. 14; attorney, Edwin D. Webb, 220 Broadway..$1

SAME PROPERTY; Concetta Riggio to same, ⅛ part, Dec. 14; same attorney...$1

BAYCHESTER AV, w s, 100 ft n of Railroad Av, 25x180, to Lawrence Av; Abbott P. Brush to Electa H. Brush, 187 Milbank Av, Greenwich, Conn., Sept. 19; attorney, R. E. Brush, Greenwich Conn....$100

BRYANT AV, 1,552, e s, 20x100; Lavelle Construction Co. to Joseph Warshaw, 53 East 117th St, mtg $7,500, Dec. 30; attorney, Title Guarantee and Trust Co., 176 Broadway....$1

CARPENTER AV, 4,368, e s, 25x100; John Feehan to Minnie C. O'Connell, 105 Mount Hope Place, Aug. 8, 1917; attorney, Minnie C. O'Connell, 4,368 Carpenter Av......Gift

SEDGWICK AV, n e corner of University Av, runs n 482.11x e 139.7x n e 7.6x s e 42.3 x n s 139.1 to w s of Loring Place x s 104x w 186.2x s 310.6 to n s of Hall of Fame Terrace x w 462.4; Henry M. MacCracken to John H. MacCracken, Easton, Penn., July 18, 1916; attorney, Title Guarantee and Trust Co., 176 Broadway....$1

SIMPSON ST, 914, e s, 75x105; 914 Simpson Street Realty Co. to Moses Gecker, 113 Eldridge St, mtg $54,000, Dec. 30; attorney, Title Guarantee and Trust Co., 176 Broadway....$100

WASHINGTON AV, w s, 72 ft n of 163d St, 37.6x99.9; also Washington Av, w s, 34.6 ft n of 163d St, 37.6x99.11; North County Development Co. to Victor E. Chabert, Ocean Township, N. J., mtg $62,000, Dec. 28; attorney, C. H. Friedrich, 35 Nassau St..$100

134TH ST, n s, 302.10 ft w of Willis Av, 20x100; Elway Co. to Rose Weiss, 1,630 1st Av, and another, Dec. 30; attorneys, Sullivan & C., 49 Wall St....$3,500

139TH ST, 343 East, n s, 25x100; Robert J. H. Powell, referee, to Ellen Kearns, 466 East 143d St, Dec. 27; attorney, H. C. Knoeppel, 5 Beekman St....$2,000

139TH ST, 538 East, s s, 89x100; Reuben J. Wittstein, referee, to David Klein, 291 East 7th St, mtg $75,000, Dec. 18; attorney, Lawyers Title and Trust Co., 160 Broadway....$600

222D ST, s s, being lot 319, map Wakefield, 100x114; Queen Mab Co. to Leodegar Siebert, 574 74th St, Brooklyn, mtg $17,200, Dec. 30; attorney, Lawyers Title and Trust Co., 160 Broadway....$100

233D ST, s s, extends from Carpenter Av to Bronx Boulevard —x—; also Lot 1,157, map of Wakefield; also Gore 116, same map; also 233d St, n e corner of 1st Av, being Lot 1,210 and Gore 118, same map; Margaret S. Nilsson et al. to Nilsson Realty Corp., 560 East 233d St, mtg $2,000, Dec. 30; attorneys, Mayer & C., 51 East 42d St.$1

RECORDED MORTGAGES.

With name and address of lender and lender's attorney. Interest is at 5 per cent. unless otherwise specified.

Manhattan.

AUDUBON AV, n w corner of 186th St, (547-55 West,) runs n 64.10x w 100x n 50x w 75x s 114.10 to street x e 175 to beginning, P. M., Dec. 30; Crown Operating Co. to Manhattan Heights Improvement Co., 261 Broadway, due Sept. 1, 1919, 6 p. c., prior mtg $158,750; attorney, J. I. Berman, 346 Broadway....$6,000

BURLING SLIP, s w s, at s e s of Pearl St, runs s e 175.4 to n w s of Water St x s w 118.8x n w 84.8x n e 19.8x n w 18.8x n e 23.6x n w 5.1x s w 0.3x n w 53.4x n e 2x n w 36.8 to Pearl St x n e 84.4 to beginning, with franchises, machinery, &c., Nov. 15; New York District Realty Corp. to Mercantile Trust and Deposit Co., 115 Broadway, trustee for bondholder, 20 years, 5 p. c. until Nov. 15, 1921, and then 6 p. c., prior mtg $1,017,000, amount advanced $1,342,000; attorneys, Greene & Hurd, 43 Exchange Place; gold bonds....$2,000,000

FRONT ST, 46, n w s, 51.5 ft n e of Coenties Slip, 19.10x90.10; Front St, 48, n w s, 71.3 ft n e of Coenties Slip, 19.9x90x irregular, Dec. 3; John Curtin, Inc., to Union Square Savings Bank, 20 Union Square, 5 years, 5½ p. c.; attorney, Stephen P. Nash, 30 Pine St....$15,000

RIVERSIDE DRIVE, s e corner of 139th St, 100.8x145x99.11x157.6, Dec. 3; Philip Livingston to James A. Benedict, 115 East 61st St, 5 years, 6 p. c., prior mtg $185,000; attorneys, F. deP. Foster, 44 Wall St..$25,000

RIVINGTON ST, 15, n s, 25x100, one-half part, Dec. 30; Harriet M. Staffers (Jones) to Kath. Ferris, 1,031 Bushwick Av, Brooklyn, 3 years, 6 p. c.; attorney, J. A. Horowitz, 309 Broadway....$5,000

ST. NICHOLAS AV, 191, w s, 113.7 ft s of 120th St, 31.8x88.6x27x71.11, P. M., Dec. 31; Schor Contracting Co. to U. S. Fire Ins. Co., 95 William St., 3 years; attorneys, A. S. & W. Hutchins, 84 William St....$17,500

SHERIFF ST, 67-69, w s, 57.1 ft s of Rivington St, 42.11x49.6, Dec. 29; Betsy Baddock to Harry Canaan, 9 West 20th St, 5 years, 6 p. c....$4,000

WATER ST, 42, n s, 25.2 ft e of Coenties Slip, 24.5x62, Dec. 27; Giacomo Siccardi to Fannie B. Elting, 58 Pierrepont St, Brooklyn, due and int. as per bond; attorney, Title Guarantee and Trust Co., 176 Broadway....$6,000

WORTH ST, 107-111, n s, 97.10 ft w of Elm St, 50.6x97 to Catharine Lane x51.2x93.2, P. M., Oct. 29; Interstate Land Holding Co. to John Larkin, 44 Wall St, trustee for bondholders....$126,000

1ST AV, 103, w s, 48 ft n of 6th St, 94.5x22x irregular, Dec. 27; Heinrich Dorzbacher to Central Savings Bank, 157 4th Av., due Dec. 30, 1923; attorney, Meyer Auerbach, 25 Broad St....$6,000

17TH ST, 15, n s, 252 ft w of 5th Av; also Riverside Drive, e s, 326.1 ft s of 181st St, on curve, 110.11x329.11x irregular, Dec. 31; 15 West 17th St., Inc., to Manhattan Life Insurance Co., 66 Broadway, due July 1, 1926, interest as per bond; attorney, New York Title and Mortgage Co., 135 Broadway....$95,000

19TH ST, n s, 175 ft e of 4th Av, 25x70, P. M. Dec. 31; David Schulman to I. P. De Foulk, 179 East 9th St, 7 years; attorney, Title Guarantee and Trust Co., 176 Broadway....$35,000

45TH ST, 215 East, n s, 160 ft e of 3d Av, 16.8x100.5, P. M., Dec. 16; Mary A. Norman to Ada S. Osborn, 29 Montgomery Place, Brooklyn, et al., due Jan. 1, 1924; attorney, Title Guarantee and Trust Co., 176 Broadway....$6,000

51ST ST, 220 East, s s, 235 ft e of 3d Av, 100.5x25x irregular, Dec. 30, Adolph Bowsky to Anthony F. Troescher, 29 West 73d St, 3 years, prior mtg $13,700; attorney, Lawyers Title and Trust Co., 160 Broadway....$1,580

96TH ST, 12 East, s s, 228 ft e of 5th Av, 25x100.8, Dec. 31; Marie S. Livingston to Jacqueline de C. Livingston, 3 Rue Jean Goujon, Paris, France, due and int. as per bond; attorney, William R. Brinckerhoff, 46 Cedar St....$41,000

101ST ST, 109 East, n s, 63 ft e of Park Av, 15.6x75, P. M. Dec. 31; Benjamin J. Levy to Mary A. Truslow, 40 West 59th St, due Feb. 1, 1922, 6 p. c.; attorneys, Reeves & Todd, 165 Broadway....$2,000

101ST ST, 111 East, n s, 78.6 ft e of Park Av, 15.6x75, P. M. Dec. 31; William Cohen to Mary A. Truslow, 40 West 59th St, due Feb. 1, 1922, 6 p. c.; attorneys, Reeves & T., 165 Broadway....$2,000

119TH ST, s s, 168.10 ft w of Madison Av, 15.7x100.11, P. M., Dec 30; Charles E. Haskell to Mary E. and Fannie H. Harding, 136 West 64th St., 3 years, 5½ p. c.; attorney, C. C. Harding, 120 Broadway....$4,000

119TH ST, 26 East, s s, 137.8 ft w of Madison Av, 15.8x100.11, Dec. 30; Isadore Calef to N. Y. Title and Mortgage Co., 135 Broadway, 3 years, 5½ p. c....$3,500

119TH ST, 168.10 ft w of Madison Av, 15.7x100.11, P. M., Dec. 28; Annie G. McCabe to James H. Cruikshank, Freeport, L. I., due Dec. 30, 1919, 6 p. c., prior mtg $4,000; attorneys, Scott, G. & B., 46 Cedar St....$500

120TH ST, n s, 71.3 ft e of Pleasant Av, 26.9x50.5, P. M., Dec. 27; Pietro A. Magnani to Edw. F. Cole, 3 Canyon Circle, Yonkers, N. Y., due Jan. 1, 1927, 5½ p. c.; attorney, Title Guarantee and Trust Co., 176 Broadway....$4,000

120TH ST, 104 West, s s, 103 ft w of Lenox Av, 18x100.11, Dec. 30; Mortimer T. Delano to Emigrant Industrial Savings Bank, due Jan. 1, 1924, 5¼ p. c.; attorney R. and J. O'Gorman, 51 Chambers St....$5,000

Bronx.

CONCORD AV, s w corner of 132d St, 70.11x46; North American Wall Paper Co. to Agency Realty & Mtg. Co., 31 Nassau St, Dec. 30, 2 years, 6 p. c.; attorney, Lawyers' Title & Trust Co., 160 Broadway....$4,000

134TH ST, n s, 302.10 west of Willis Av, 20x100; Rose Weiss and another to Elway Co., 2 West 45th St, Dec. 30, installments, 6 p. c.; attorneys, Sullivan & C., 49 Wall St....$2,900

ASSIGNMENTS OF MORTGAGES.

Manhattan.

JACKSON ST, 32, mtg $1,000; Frances Lippner to Rose Gans, 576 West 161st St....$1

MANHATTAN AV, 60; New York Title and Mortgage Co. to Greater New York Savings Bank, 498 5th Av; address, 135 Broadway....$80,000

SHERMAN AV, 248, mtg $13,750; Jack Alan Holding Co. to Joseph L. Feinberg, Scarsdale, N. Y., and another; attorney, H. H. Strauss, 5 Beekman St....$1

87TH ST, 160 East, mtg $20,000; Corn Exchange Bank to Hattie G. Toomey, 425 Plymouth Boulevard, Los Angeles, Cal.; attorney, John H. Judge, 261 Broadway....$1

87TH ST, n s, 167 ft e of Columbus Av; Realty Mortgage Co. to John P. Leo, Room 914, Municipal Bldg....$5,900

100TH ST, 111 East, mtg $20,000; Bernhard Mayer to Albert Mayer, 41 East 72d St; attorneys, Grenstein & Mayer, 230 Grand St....$1

109TH ST, 228-225 West; Trustees of Columbia University to James Speyer, Treasurer American Museum of Safety, 1,058 5th Av; attorney, John B. Pine, 63 Wall St, two assignments....$40,000 and $10,000

Bronx.

ANDERSON AV, 953 to 957; Frances Lippner to Rose Gans, 576 West 161st St; attorney, Rose Gans, 576 West 161st St....$1

..LYN PLACE, s s, 100 ft w of Jerome Av, 50x100; John M. Montfort, executor, to Emily D. Hogan, 101 West 81st St; attorneys, Johnston & M., 256 Broadway..$1,000

FAILE ST, w s, 25 ft s of Gilbert Place, 50x100; Nathan S. Hart and another, trustees, to Huyler Real Estate Corp., 30 Church St; attorney, J. G. Abramson, 30 Church St....$2,400

HALL PLACE, s e s, 77.1 ft s w of 167th St, 26x— to Intervale Av; Robert H. Hoehler, Brooklyn, to William H. Smith, executor, Mamaroneck, N. Y.; attorney, R. H. Arnold, 7 Wall St....$625

LOT 32, map of South Washingtonville; John G. Wintjen and another, executors, to Addie C. Schmidt, 31 South 9th Av, Mount Vernon, N. Y.; attorney, H. V. Morgan, 89 Prospect Av, Mount Vernon, N. Y....$1

LOTS 968 to 971, map of Laconia Park; same to same; attorney, same....$1

PARK AV, e s, 56.11 ft n of 149th St, —x—; also 149th St, n s, 82 ft e of Park Av, —x—; Title Guarantee and Trust Co. to City Real Estate Co., 176 Broadway; attorney, Title Guarantee and Trust Co., 176 Broadway....$1

3D AV, n e corner of 169th St, 90.1x90.2x irregular; New York Title and Mortgage Co. to Greater New York Savings Bank, 498 5th Av; attorney, New York Title and Mortgage Co., 135 Broadway....$24,000

140TH ST, 501 East; Fanny O. Wolf and another, legatees to Marx W. Oppenheim, to Emil W. Oppenheim, 801 West End Av; attorney, Joseph Rosenzweig, 99 Nassau St....$27,000

LIS PENDENS.

2D ST, 249; Fanny Ellinger against Rubin Stillman et al., foreclosure of mortgage; attorney, H. Swain.

28TH ST, 202-204 West; American Mortgage Co. against Maura A. Cregan et al., foreclosure of mortgage; attorneys, Middlebrook & Borland.

60TH ST, 413-415 East; Albert V. de Goicouria against Esther Isenberg et al., foreclosure of two mortgages; attorneys, Phelps, East & Webb.

73D ST, 303 East; Samuel Levy, executor, against Lena Hill et al., foreclosure of mortgage; attorney, S. B. Hamburger.

113TH ST, n s, 95 ft w of Madison Av, 25x100.11; M. Joseph Mendelbaum et al. against Bessie S. Herzog et al., amended foreclosure of mortgage; attorneys, Cary & Carroll.

FOUR LOFTS TO LEASE
65x98 FEET
20-22-24-26 West 36th Street
Unobstructed light on three sides.
Suitable for FEATHER or MILLINERY TRADE.
BROKERS PROTECTED.

REAL ESTATE AT AUCTION.

Arthur C. Sheridan, Auct'r, has been requested and authorized to sell at PUBLIC AUCTION TO THE HIGHEST BIDDER WITHOUT RESERVE BY ORDER OF THE SUPREME COURT OF WESTCHESTER COUNTY. TUESDAY, JAN. 7, 1919, At 12 o'clock prompt in the rotunda of the County Court House, White Plains, N. Y., REPETTI PROPERTY—TWO PARCELS 44 ACRES with Two Dwellings at LAKE MOHEGAN Westchester County, N. Y. VERY LIBERAL TERMS. Maps at Auctioneer's Office, 100 B'way, N. Y.

MANHATTAN—FOR SALE OR TO LET.

At 667 Madison Av. in the Sixties. An opportunity to secure unusually spacious high class apartment in the exclusive Madison Avenue Section. 12 Rooms, 3 Baths. $4,500 Southern Exposure. Plaza 3524. Apply to Supt. or your own broker.

HESS Business Property

WESTCHESTER—FOR SALE OR TO LET.

SPECIALISTS IN WESTCHESTER AND NEARBY CONNECTICUT PROPERTIES. INSURANCE. Fish & Marvin 527 5th Av.

One or Two Years' Lease. Ten large rooms, three baths, large studio with open fireplaces, garage; beautiful grounds, at Colonial Heights, near famous Hotel Gramatan and Artists' Colony; short walk to depot; only 30 minutes to Grand Central; unusual rental proposition. L. M. TASKER, 154 Nassau St.

ALONG THE SOUND Westchester County and Connecticut. Chas. Field Griffen & Co., 11 East 42d St Murray Hill—6441.

NEW JERSEY—FOR SALE OR TO LET.

Prospect St., Orange, N. J. AT BRICK CHURCH STATION. Attractive 12-room House; steam heat; modern plumbing; large plot, high ground, surrounded by finest places in the Oranges. WILL SACRIFICE. Price $8,500, Mortgage $6,500. R. H. LUDLOW & CO., 149 Broadway.

YOUR RENTS AND FUTURE PROSPERITY

I advance cash on assignments of rents, and only on rents. This is not a new venture on my part, but one that justifies expansion considering the prosperous era ahead.

I deal promptly and on most advantageous terms. Investigate. Tel. Chelsea 327.

Jacob Rosenstock [signature]

100 Fifth Avenue

Please do not ask me to consider loans under $5,000.

APARTMENTS TO LET—Unfurnished.

MANHATTAN—West Side.

"EUCLID HALL" 85TH ST. & B'WAY 8-9 Rooms with large foyer. Southern Exposure. Unusual Value. These Apts. just became vacant. Apply to Supt., on premises, or EARL & CALHOUN, 200 West 72d St., Cor. Broadway. Telephone Columbus—5116-7-8.

285 Central Park West AT WEST 89TH ST. Urban. St. Two Room Apartment, Ground Floor. Suitable for Physician or Dentist.

BRYANT PARK STUDIOS 80 WEST 40th ST. Very desirable North Light Studio. Ap't's, 7 Rooms and Bath, also Studio, Bedroom and Bath. Apply Supt., on premises.

APARTMENTS TO LET—Furnished.

166 WEST 72d ST. APARTMENT TWO EXCEPTIONALLY LARGE ROOMS, kitchenette and bath, $135 month; handsomely furnished; 3 rooms, large kitchen, bath, $180; all appointments are of highest standard; ice refrigeration; maid service if desired. Apply to manager on premises. Tel. Col. 7640.

HOUSES FOR SALE OR TO LET.

Manhattan.

Three story; electricity, two baths; 80s, near Drive. Houghton, Columbus 280.

Long Island.

Forest Hills, L. I., 15 minutes from Penn. Station, brick and stucco residence and garage; six rooms and bath; modern conveniences; three minutes from station. 78 Harvest St. Phone Forest Hills 6283W.

Forest Hills Gardens.—For rent, new nine-room house, beautiful, two minutes from station; furnished or unfurnished; also seven rooms. S 568 Times Downtown.

Long Beach, West.—Cottage, $1,500; terms; with improvements. T. Walsh, Long Beach West, or phone 1050 Murray Hill.

Houses Wanted.

Will lease unfurnished nine-room house, garage, all improvements, Flushing, Forest Hills, or vicinity; write particulars. W. H., Box 73, Room 1201, 220 West 42d.

MORTGAGE LOANS.

Loans made quickly, privately. Call 4 to 6, Room 1217, 366 Broadway.

REAL ESTATE.

Manhattan—For Sale or To Let.

$31,500—Savings bank mortgage, $20,000; rental $3,800; 5-story double flat, opposite St. Nicholas Park; 25.6x125; $5,000 cash, balance on mortgage; title guaranteed; all rented; steam heat. W. Alanson Alexander, 503 5th Av.

THE ANNALIST.

Articles by qualified writers on banking and industrial developments, and on economic problems for thoughtful readers. Statistical tables and charts. Open market for bonds not quoted in any other lists. Published every Monday by The New York Times Co. 10 cents on news stands—$4 a year by mail.—Advt.

REAL ESTATE.

Bronx—For Sale or To Let.

Three 6-story flats, halls heated only, 150x60, 425 to 435 East 161st St.; mortgage $75,000; rentals $14,400 yearly; always rented; equity $35,000; small expenses; investigate. Owner, 429 East 161st St., Bronx.

Account of dissolution of partnership sell at sacrifice 6-story new law apartment, 50x100; guaranteed rentals, $9,100, showing over $4,000 profits yearly; write for particulars. Box M. 539 East 169th.

Brooklyn—For Sale or To Let.

BRICK FACTORY BUILDING, 3,000 SQ. ft.; one-story and basement, and 8-room frame house, with latest improvements; garage and driveway; on 80x100; surrounded with garden and fruit trees; small cash required; balance as rent payments. Inquire 535 East 8th St., Flatbush, Brooklyn.

New Jersey—For Sale or To Let.

TELEPHONE ME NOW.—Beautiful new suburban home and garage goes for $350 and monthly payments less than rent; 30 minutes from New York, 8c. commutation fare; 6 or 7 rooms, tiled bath, parquet floors; beamed ceiling, brick fireplace, built-in bookcases, paneled dining room, bedrooms in white enamel, hardwood trim; large front porch, also sleeping porch; trees, paved streets, steam heat, sewer, gas, electricity; handsome fixtures, concrete basement; attic; ample space for garden; near fine schools and station; 70 trains daily. John A. Baldwin, 80 Maiden Lane, N. Y. Tel. John 5047.

New England—For Sale or To Let.

460-Acre farm, 12-room house, barn 40x60 feet, 8 other buildings; 1,000 sugar maples, 2 miles brook, spring and well; 2 miles from railroad station; buildings worth more than price of $6,000; Berkshires. ARCHER, 10 EAST 43D ST.

Real Estate for Exchange.

Exchange chemical factory, ground, buildings, and machinery, value $25,000, for high-class suburban residence near New York. B 82 Times.

Five-story cold-water flat and store, exchange for two-family house. Vahnke, 1,099 St. Nicholas Av.

TO LET FOR BUSINESS.

CORNER LOFTS, 100x92.

Exceptionally well lighted for manufacturing, with or without steam power; approved sprinkler system; possession February 1st, 1919. Apply on premises, 17th St. and Avenue B. Phone Stuyvesant 1536.

UNIQUE PRIVATE OFFICE, LIGHT ON THREE SIDES, WITH USE OF BALCONY AROUND THE TOP OF A 23-STORY BUILDING; TO LEASE TO WEALTHY GENTLEMAN REQUIRING COMFORT AND QUIET IN CITY'S BUSIEST SECTION. CUSHMAN & WAKEFIELD, INC., 50 EAST 42D ST.

Stores.—1,304 Amsterdam Av., (124th,) 393 Central Park West; will divide. 366 East 180th, 300 West Broadway, 483 9th Av., corner 37th; 592 Grand St., 265 and 271 Avenue C. Particulars, 650 1st Av.

FURNISHED OFFICES and desk room, with telephone and stenographic service; high-class office building, directly connected with subway express station. Room 212, 51 E. 42d.

CORNER STORE ON BEST PART OF 5TH AV., 72-FT. FRONTAGE, 10-YEAR LEASE. CUSHMAN & WAKEFIELD, INC., 50 EAST 42D ST.

BEAUTIFUL parlor floor, in high class business block, suitable for doctor or other professional person; also basement for tea room. 29 West 57th St. Phone Circle—1871.

FOR BUSINESS LOCATIONS, OFFICES, LOFTS, BUILDINGS AND STORES, APPLY CUSHMAN & WAKEFIELD, INC., 50 EAST 42D ST.

Furnished private office, $25.50 monthly; desk room, $11.50; telephone attendant; no lease required. Duane, 309 Broadway, Suite 807.

Large, light store, $100; Broadway, 50s. Miller, 162 West 50th. Circle 3067.

Offices, $25 to $100; 30-story building. 110 West 40th St., Room 1203.

Wanted for Business Purposes.

FACTORY WANTED FOR RENT, OUT OF TOWN, WITHIN COMMUTING DISTANCE FROM NEW YORK; MUST BE ALL READY, WITH ABOUT 50 TO 75 MACHINES FOR MANUFACTURING DRESSES; GIVE FULL PARTICULARS. A 71 TIMES.

APARTMENTS TO LET.

Furnished—East Side.

30TH ST., (163 Lexington Av.)—Attractively furnished two rooms and bath, including excellent meals, $25 weekly up; also one room and bath with meals, $20 weekly up; women only; complete hotel service. Hotel Rutledge. Telephone Madison Square 6100.

56TH, 124 EAST.—Suite three unusually large, attractively furnished rooms, 2 bathrooms, open fireplaces, southern exposure; exclusive neighborhood; references.

ALL DESIRABLE FURNISHED APARTMENTS, PARK AV. SECTION. HERBERT GULICK CO., INC., 402 MADISON AV.

APARTMENTS, handsomely furnished, east, west side; choice buildings; long, short leases. Clark Realty, 347 Madison Av. Vanderbilt 1450.

ATTENTION! — APARTMENTS, furnished, two and three rooms and bath, $17.50 weekly and up; full hotel service; one block from subway. HOTEL ST. LOUIS, 34 East 32d St. HOTEL SENTON, 35 East 27th St.

MADISON AV., 780.—Handsomely furnished suite, two rooms, bath, and kitchenette; fireproof elevator building; hotel service; 5 to 9 months. Hartcorn, Plaza 9280.

PARK AV., northwest corner, entrance 81st St.; 6 rooms and bath; sunshine. Phone Lenox 7899.

40 EAST 51ST ST. 43 EAST 50TH ST. Attractively furnished one, two, three, and four room apartments, by month or year; meals if desired.

21 East 57th St.—Immediate possession, until March 1, 1919, smart apartment, 3 rooms, bath, and kitchen; baby grand piano, linen, silver; maid service, and restaurant in building; $300 per month. Seen by appointment only. Plaza 1405.

Furnished—West Side.

11TH, 73 WEST.—Four light rooms, kitchen, bath; heat, light, janitor service; $65. Apply after 4 P. M. or evenings. Carroll.

45TH, 341 WEST.—New elevator building; cleanliness; furnishings unequaled; 1-2-3 rooms, bath, shower; tiled kitchens, kitchenette; no questionable applicants; highest references; $55-$100 monthly. Tel. Bryant 6255.

50TH, 57 WEST.—Attractive, well-furnished apartment, two rooms, bath, and kitchenette; $85. Phone Circle 5778. Hall.

58TH ST., 200 WEST.—To sublet, very desirable apartment of 6 rooms and 2 baths; attractively furnished; all outside sunny rooms. Apt. 9A.

58TH, 200 WEST.—To sublet, very attractively furnished, also unfurnished, apartment, 5 rooms, 2 baths, to Oct. 1. Apartment 9E.

59TH, 220 WEST.—Unusual opportunity; 7 rooms, bath, immediate possession; $200. Glaenzer.

67TH, 1 WEST, (Apt. 607.)—Duplex studio, bedroom, kitchenette, bath. Manager Hotel des Artistes.

69TH, 50 WEST.—Two rooms, kitchenette, with bath; completely furnished; electricity; southern exposure.

69TH ST., 245 WEST, (the New West End.) —Two and three rooms; $70 up. Col. 4488.

70TH, 200 WEST.—7 rooms, bath, maids' lavatory; elevator; 5th floor; $200.

71ST, 31 WEST.—Furnished two rooms, bath, linen, maid service; $85 month. Kaplan.

71ST, 346 WEST.—Eight-room apartment; two baths; possession immediately.

76TH, 56 WEST.—Parlor floor in private residence; light housekeeping. Telephone Schuyler 10175.

76TH, 133 WEST.—Large room, bath; electricity; also small room; references; telephone.

77TH ST., 50 WEST.—Four room, bath, and kitchenette apartment, furnished, to sublet for nine months; ready for immediate possession. Apply Manhattan Square Hotel, Apartment 96.

77TH, 66 WEST.—Beautifully furnished two rooms, bath, kitchenette. Kenny, Apt. A-13.

78TH ST., WEST.—Handsome new apartment consisting of large living room and bedroom, kitchenette and bath; owner leaving city. Schuyler 1209.

84TH, 3 WEST.—Beautiful, large, sunny room, running water, bath adjacent, roomy closets, electricity, phone; suitable for two.

89TH, 305 WEST.—Private house, beautiful second floor, bath, kitchenette, electricity; adults; $110.

91ST ST., 27 WEST.—High-class furnished apartments, 1-2 rooms, bath; maid service; $35-$80.

98TH ST., 307-311 WEST.—Hotel Schuyler Arms, subway to 96th, two blocks up and one block west; leases are not required, but references are; newly furnished suites of two, three, four, five, and six rooms, from $75 to $180 a month, with or without kitchens; maid service, gas, electricity, kitchen equipment, &c., included; in the heart of the best residential section of New York City; restaurant of quality.

113TH, Near Broadway.—High-class apartments of 2 rooms and bath; dining in building. R. A. McEntee, 544 West 113th. Telephone Cathedral 7715.

119TH, corner Riverside Drive, (468.)—Furnished or unfurnished; sublet 7 rooms, 2 baths; 3 rooms facing Drive. Phone Morningside 6645, Apt. 41.

APARTMENTS TO LET.

Furnished—West Side.

127TH ST., 600 WEST.—Attractive apartment, all outside rooms, living room, 2 bedrooms, kitchen, Broadway subway, 125th St.; spotless; $75.

APARTMENT SEEKING SIMPLIFIED. Choice apartments, 4 to 12 rooms; East, West; $150 up. Wickliffe Gray, Apartment Specialist, 269 West 73d. Columbus 3974.

APARTMENT HUNTING UNNECESSARY.—Personally inspected. Consult Mrs. Dingleman, Renting Specialist, 154 W. 72d. Col. 836.

CENTRAL PARK WEST, 302, (Eldorado Apt. Hotel.)—Living room, bedroom, foyer, bath; artistic; Park view; maid service; from Jan. 1 to Sept. 1, Apt. 4E. River 861.

CHOICE FURNISHED APARTMENTS. E. K. Van Winkle, 156 W. 72d. Col. 1077.

FIFTH AV., 615.—Two-room front apartment, superbly furnished; Buckingham Hotel service.

HIGH-CLASS FURNISHED APARTMENTS for rent. Call for particulars. SLAWSON & HOBBS, 162 WEST 72D ST.

PINEHURST AV., 72, (near West 181st.)—Will sublet light four-room apartment; furnishings for sale; no dealers. Shattuck.

RIVERSIDE DRIVE, 244.—Beautifully furnished apartment, five rooms and bath, overlooking Hudson River, to sublet. E. Van Dyke.

740 WEST END AVE. 5-room apartment, 2 bedrooms; rent month of January $250. Apartment No. 24.

Unfurnished—West Side.

50TH ST., 17 WEST.—Studio apartment, skylight, two rooms, bath, open fireplace; new building. Apply premises.

56TH, 327 WEST.—Two, five large, light rooms; remodeled; elevator; $720 up.

57TH, 29 WEST.—Beautiful one, two, and three room apartments or studios, with private baths, open fireplaces, electricity, city steam heat; aristocratic neighborhood; moderate rentals. Phone Circle 1871.

57TH, 140 WEST.—4 bright rooms, 2 baths; modern fireproof building; tenth floor.

67TH, 33 WEST.—Two rooms and bath, studio. Apply Supt. on premises.

82D, 66 WEST.—Handsome large 3 rooms, bath, kitchenette; electricity; unsurpassed view.

91ST, 201 WEST.—Warm and cheerful suite, two rooms; facing south; separate entrance; privacy; no other roomers; $25. Ellis.

109TH ST., 300 WEST.—Six rooms, all outside; sunny corner apartment on sixth floor; artistically decorated, to sublet 2½ years at $1,600 per annum; possession on or before Feb. 1; shown by appointment. Phone Academy 1500.

BROADWAY, 2,128-30.—Business entertained, 50 feet front; first story. Six rooms, bath, and kitchenette.

TWO ROOMS. Bath and Kitchenette, ready for occupancy, $85 to $91. Rep. on premises daily and Sunday. 137 WEST 74TH ST.

Unfurnished—Brooklyn.

PRESIDENT ST., 230, (Brooklyn.)—Five rooms, bath, steam, hot water, $37.50. Manning.

APARTMENTS WANTED.

Furnished.

Furnished apartment wanted for two adults for four months' occupancy; must be nicely located and attractively furnished; new apartment preferred, in West End Av. or Park Av., not above 80th St.; state full particulars with price; no agents. A. W., G 764 Times Downtown.

Two gentlemen wish three or four room furnished apartment, west side, below 14th St. preferred; rental under $60 monthly. R 794 Times Downtown.

Furnished apartment wanted, consisting of three rooms, kitchenette, and bathroom; between Riverside Drive and Columbus Av., 72d to 116th Sts. S 560 Times Downtown.

APARTMENTS WANTED, FURNISHED.—Select clientele waiting; Mrs. Dingleman, Renting Specialist, 154 West 72d. Col. 836.

Furnished apartments wanted for our clients. Send particulars to Slawson & Hobbs, 162 West 72d St.

RESPONSIBLE CLIENTS WANTING furnished apartments, 3-9 months rentals. Clark Realty, 347 Mad. Av. Vanderbilt 1450.

Family of adults wish five or six rooms between Washington Square and 125th St.; responsible. Phone Chelsea 654.

Two rooms, kitchenette, bath, to April 1; 70th-90th Sts., west side; rent $80. G., 422 Columbus Av.

Couple want 5-6 room furnished apartment to October; $175 monthly. Telephone Clark Realty, Vanderbilt 1450.

Lady desires two, three rooms, kitchenette, west side; particulars, price. L 201 Times.

Unfurnished.

Four-room, Feb. 1, between 110th and 123d, west of Morningside Drive, preferably with view of grass or trees; not over $65. G 380 Times.

Small studio, sitting room, bedroom, bath; unfurnished; immediate occupancy; $50-$55 a month. Reply B 93 Times.

FURNISHED ROOMS.

East Side.

30TH, (163 Lexington Av.)—Rooms, sunny; telephone, elevator; well furnished; excellent service; $8 weekly up; including elegant meals, $14 weekly; front rooms, with running water, $16 weekly; with bath, $19 weekly; refined women. Hotel Rutledge.

54TH, (Near Park Av.)—Large room; private family; business woman only; references required. L. B., 218 Times.

MADISON AV., 253.—Furnished, unfurnished, large room; bath, steam heat, electricity; reference.

MADISON AV., 1,350, (Apt. D.)—Bright bedroom, sitting room. Lenox 5447.

THE HOTEL BELMORE, northeast corner 25th St. and Lexington Av., two blocks from subway station; special permanent weekly rates, $7 week and up. Madison Square 501.

THE MANAGEMENT OF THE NEWEST ALLERTON, EXCLUSIVELY FOR BACHELORS, 143 East 39th St., are now receiving applications for residence in their NEW 16-STORY RESIDENCE FOR MEN. Completely furnished. The congenial spirit and atmosphere of a well-appointed club for men of refinement. Shower baths, reading rooms, library, billiard room, handball courts, &c. Rates, $6.50 to $15 per week. References.

West Side.

11TH ST., 237 WEST.—Sunny, dainty single room; kitchen privileges; modern apartment. Henry.

69TH, 50 WEST.—Two rooms, kitchenette with private bath; completely furnished; electricity; southern.

71ST ST., 33 WEST.—Front parlor, combination sitting bedroom; all conveniences; references.

73D, 103 WEST.—Front room, grand piano, hot, cold water.

75TH, 149 WEST.—Newly furnished residence, large rooms, baths, electricity, telephone. $9-$15.

76TH, 45 WEST.—Comfortable furnished parlor, suite, private; also single room adjoining bath.

76TH, 251 WEST.—Suite, 2 rooms, bath; heat, electricity, telephone; single rooms.

77TH, 314 WEST.—Large front room, private bath; exclusive house; near subway; references.

78TH, 110 WEST.—Private home, large, sunny room; breakfast if desired; references essential.

78TH, 122 WEST.—Nicely furnished parlor floor, private bath, piano; large, small rooms.

79TH, 175 WEST.—Two-room suite for women. Call after 12. Walker.

83D, 68 WEST.—Two connecting rooms; fine home; every convenience; third, front.

86TH, 113 WEST.—Large, beautiful room, with alcove bedroom and private bath, electricity; also sunny front room. Schuyler 9287.

86TH, 206 WEST.—Beautifully furnished room, elevator, near subway; 6th floor, east.

86TH, 341 WEST.—Elegant, large, sunny front room, private bath, electricity; reference.

88TH, 344 WEST.—Large, small rooms; all conveniences; references.

89TH, 330 WEST.—Attractive front room; suitable 1 or 2; also single room; exclusive.

93D ST., (near Riverside Drive.)—Large, well-furnished light room in home with family of three; all comforts of home; must be seen to be appreciated; reasonable. L 268 Times.

97TH, 209 WEST.—Attractive room; high-class apartment. Apt. 2D.

103D, 15 WEST.—Comfortable front room; 1 flight; steam, hot water; gentlemen. Stokes.

104TH, 247 WEST.—Clean, homelike room; electricity; gentleman desiring best. Beidler.

109TH, 304 WEST, (adjoining Broadway.)—Beautifully furnished very large front room with dressing room; large closets; modern house.

111TH, 611 WEST, (Riverside Drive.)—Furnished room, elevator apartment; gentlemen; reasonable. Apt. 55.

115TH, 605 WEST.—Desirable room; refined surroundings; gentlemen; references. Apt. 1.

115TH, 419 WEST.—Attractive light room; newly furnished; bath; third, front, west.

122D, (Near Columbia.)—Pleasant, comfortable room for college woman. Telephone Morningside 6487.

124TH, 541 WEST. — American family; elevator apartment; Broadway subway; gentlemen; $3.50. Apt. 21.

FURNISHED ROOMS.

West Side.

111TH, 717 WEST.—Large, sunny room, washroom, wardrobe, well furnished; private family. Apartment 63. Phone 2697 St. Nicholas.

131ST ST., BROADWAY, (31 Bennett Av. Apt. 62.)—Room for gentleman, private family; refined surroundings; elevator; references exchanged.

FORT WASHINGTON AV., 56, (Apt. 62.)—Cheerful room, elevator apartment, private family.

HOTEL BRADDOCK, 126TH ST. AND 8TH AV., one block from 6th and 9th Av. elevated station, catering to permanent guests; single or double rooms, with or without bath, at popular prices.

RIVERSIDE DRIVE, (Near 115th.)—Large, attractive room, bath, overlooking Hudson; refined private family. Telephone 4 to 7, Morningside 1339.

RIVERSIDE DRIVE, 38.—Handsomely furnished suites; one or two rooms with private bath, showers, electric lights; moderate.

RIVERSIDE DRIVE, 185.—Large, small, and suites; private bath.

ROOM for nurse or woman student; electricity, shower; southern exposure. A 59 Times.

40 WEST 58TH ST. Two-room suite attractively furnished. Also small single rooms.

ROOMS WANTED.

Furnished.

Quakeress, old maid, employed, desires permanently room, unfurnished preferred, kitchenette, electricity, hot water, near bath and toilet; walking distance of Biltmore, between Lexington and 6th; excellent reference. G 360 Times.

Gentleman desires cheerful, warm, well-furnished room, small family, French or American, between West 72d and 116th, for permanent residence, therefore fancy prices will not be considered. S 570 Times Downtown.

Lady wants room with private family; homelike; kitchen privileges; between 70, 90th, Broadway and Central Park West; references exchanged. Write S., 507 Amsterdam Av.

Two gentlemen desire one or two furnished rooms, with or without use kitchenette; Greenwich Village, preferred; state particulars and price. Box R 785 Times Downtown.

Japanese gentleman wants large furnished room in nice apartment, Riverside Drive; no other roomer; state condition. G. 789 Times Downtown.

By gentleman, well heated, comfortable room in quiet neighborhood, between 60th and 80th. Address, with all particulars and price, L 285 Times.

Gentleman requires room, quiet, refined environment, with no other boarders; handy to subway; private family. C 358 Times.

By mother and daughter, rooms in private house, or would share apartment; highest credentials; below 96th West. A 76 Times.

Elderly active gentleman wishes rooms, 157th St. to 168th St., Washington Heights. A 1003 Times Harlem.

BOARDERS WANTED.

East Side.

HOTEL RUTLEDGE, 163 Lexington Av., (30th St.)—For refined women. Why not live at a hotel if you can do so at lower cost than boarding or keeping house? Outside rooms; telephone; elevator; complete service; homelike; including meals, $14 weekly up. Tel. Madison Sq. 6160.

West Side.

16TH, 20-22 WEST.—Large rooms; extra well heated; unexcelled board; telephone.

54TH, 54 WEST.—Large room, private bath, southern exposure; single room; references.

58TH, 46 WEST.—Desirable large and single room; southern exposure; reference.

72D, 12 WEST.—House, second floor, large room, with dressing room; excellent location, furnishing, and board; references.

73D, 302 WEST.—Attractive large front and small rooms; warm Winter home.

79TH, 114-132 WEST, (Wide, Parked Street.)—Unusual and attractive; large parlors; tearoom and lounge; steam heat; booklet.

82D, 124 WEST, (Graycourt.)—Attractive, modern; steam heat; references; table guests; booklet.

82D, 27 WEST.—Large and small room; excellent table; also table guests.

8?D, 9 WEST.—Rooms and board; table guests; excellent table.

90TH, 6 WEST.—Refined Hebrew family, room, gentlemen, business couple; excellent board.

102D, 244 WEST.—Two-room suite, private bath; family or party, gentleman; other rooms; conveniences.

108TH, 314 WEST.—Attractive single room in private residence; references.

118TH, 147 WEST. — Elegantly furnished rooms; all conveniences; excellent table board.

118TH, 151 WEST.—Back parlor; also single room; electricity; steam; excellent board.

121ST, 2 WEST.—Large bay window room; steam; dressing room; parlor dining.

130TH ST., 247 WEST.—Large light rooms; all conveniences; kosher table board. Morningside 4011.

RIVERSIDE DRIVE, 320, (Corner 104th St.)—Every room bath and telephone; southern exposure; hotel service; elevator; refined Hebrew, social surroundings; table the very best.

RIVERSIDE DRIVE, 46, (CORNER 77TH ST.,) THE GRAYMORE. — EXCLUSIVE RESIDENTIAL HOTEL; EXCELLENT TABLE. TEL. SCHUYLER 4306.

THE EVELYN LODGE. Charming Winter house of high standard; 20 minutes downtown N. Y. Fare 5c. Fifty lovely rooms; excellent cuisine. Social parlors; comforts; cleanliness. Weekly, $14-$20 per adult, with meals. 71 CENTRAL AV., ST. GEORGE, S. I.

BOARD WANTED.

Lady, teacher, wishes room and board between 57th and 80th, East. A 69 Times.

COUNTRY BOARD.

Brooklyn.

Home Sanitarium. — Selected medical and surgical cases; charges moderate. Phone Midwood 5650. Medical Superintendent, 1,364 East 27th St., Brooklyn.

Westchester County.

Mountain House, Valhalla, Westchester Co., N. Y.—City comforts; country sports; private bath; 45 minutes from 42d St.; $11 and up; capacity 150. Phone 1165, White Plains.

Refined Christian home receives invalids and elderly people; nurses, care, and comforts; terms moderate. 574 Palisades Av., Yonkers. Phone 5642 Yonkers.

Country Board Wanted.

Good home in suburbs wanted for two boys, 8, 9; moderate terms. Write Room 1017, Hotel San Remo.

SITUATIONS WANTED—Female.

ASSISTANT bookkeeper, with knowledge of typewriting; $12 to start. R 781 Times Downtown.

BOOKKEEPER-SECRETARY. — High-class worker; competent; has initiative; ten years' experience; can give references. Box 208 Times, 2 Rector St.

GIRL, American, wants stenographic position; legal experience; salary $20. Address O 780 Times Downtown.

GIRL.—Mulatto, business experience, maid in physician's or dentist's office. A 1000 Times Harlem.

MASSEUSE, licensed, hospital training, desires patients. Houseman, Cathedral Plaza, 101 West 109th St., Apt. 208.

MASSEUSE, licensed, desires patients; latest methods. La Rue, 17 South St., Newark, N. J.

MUSICIAN, piano and voice, wishes position in large musical establishment; woman of refinement and education. Y 260 Times Annex.

NURSE, wishing to go South, take mild case; state particulars. A 26 Times.

SECRETARY - STENOGRAPHER, experienced, possessing executive and initiative ability; position of responsibility desired. S 5?? Times Downtown.

SECRETARY.—University graduate, executive experience, including accounting; give and take dictation; excellent references. G 799 Times Downtown.

SECRETARY, competent stenographer, initiative; mornings 9 to 1, or afternoons 1 to 5; excellent reference. Y 289 Times Annex.

STENOGRAPHER, 6½ years' experience, desires to locate with reliable firm; thoroughly competent, familiar with all office routine; A1 references; salary $24. L 289 Times.

STENOGRAPHER, (21,) high school graduate; three years' experience publishing and export; refined, intelligent, capable; salary $18. L 265 Times.

STENOGRAPHER-SECRETARY, general experience; electrical engineering; initiative and executive ability. S 557 Times Downtown.

STENOGRAPHER, $18, experienced, live wire, possessing business brains, initiative, ambition. R 783 Times Downtown.

STENOGRAPHER, typist, dictaphone operator, desires evening or Sunday work; experienced. R 786 Times Downtown.

STENOGRAPHER, secretary desires position; expert, capable, well educated; law experience. G 769 Times Downtown.

STENOGRAPHER, thoroughly experienced, good bookkeeper; executive ability; salary ... A 40 Times.

TYPIST.—Neat, accurate, willing worker; 3 years' experience; salary $17. A 52 Times.

YOUNG LADY, exceedingly refined, good appearance, speaking English, Spanish, Italian, would like a position as private secretary and congenial companion to lady intending to travel. A 997 Times Harlem.

Employment Agencies.

BERTA CARLSON, Swedish Agency.—First-class servants. 2,415 Broadway, (89th.) Riverside 9463.

SITUATIONS WANTED—Male.

ACCOUNTANT. YOUNG MAN, EXPERT ACCOUNTANT, TEN YEARS' BUSINESS EXPERIENCE, COLLEGE TRAINED, expecting early discharge from the army, is looking for opportunity to start in modest position, not necessarily accounting position, with progressive business and work his way up; will be in city shortly on furlough and can arrange interview. A 450 Times Downtown.

ACCOUNTANT, broad manufacturing experience, modern cost and financial accounting, present assistant senior auditor connected with fifteen plants, age 37, married; salary $3,000; thorough executive; capable mature business judgment. G 783 Times Downtown.

ACCOUNTANT AND AUDITOR familiar with all branches of accounting and able to take charge; experienced handling accounting, credits, cash, costs, statements and statistics; well recommended as to character and ability. A 810 Times Annex.

ACCOUNTANT.—Income Tax Reports. Bookkeeping done, $1 week, (Saves $25 bookkeeper;) new method. Beekman 998. 1,701 Tribune Building.

ACCOUNTANT, C. P. A., high-grade executive with record for achievement, seeks position controller or corporation executive. B 420 Times Downtown.

ACCOUNTANT.—Income Tax Reports, books closed, opened, audited; trial balances; $5 monthly upward. Friedlander, 154 Nassau. Beekman 998.

ACCOUNTANT.—Books opened, systems, tax reports; arrangements firms without bookkeepers, $2.50 weekly. Goldwater, 132 Nassau. Telephone Beekman 7300.

ACCOUNTANT.—Books opened, audited, systematized, tax reports, bookkeeping arrangements. Bernstein, 45 West 27th St. Farragut 4163.

ACCOUNTANTS.—Books opened, closed, systematized; tax reports; bookkeeping arrangements; $2.50 weekly. Alpert-Barst, 21 Park Row. Barclay 8448.

ACCOUNTANTS, certified; general accounting, monthly audits, investigations, systems, tax reports. Union Audit Co., 32 Broadway. Telephone 734 Broad.

ACCOUNTANT, audits systems, part time bookkeeping, income tax. Strouch, 155 Ross St., Brooklyn.

ACCOUNTANT-AUDITOR. — City or traveling; broad experience; American; married; $60 and worth it. Address H 203 Times.

ACCOUNTANT open for engagement evenings and Saturday afternoons; thoroughly competent. S 542 Times Downtown.

ADVERTISING DESIGNER, original ideas, part time or home work. W 594 Times Downtown.

ARCHITECT, 31, wishes position where his knowledge and experience may be used; outside or inside work. G 775 Times Downtown.

BOOKKEEPER, first-class man, with extensive experience in manufacturing and mercantile business, requires good position; executive ability; capable taking full charge accounting, finance, and office management. A 78 Times.

BOOKKEEPER, six years' experience, best references, honorably discharged, desires position. S 566 Times Downtown.

BOOKKEEPER, cashier, 23; five years' experience; take complete charge. G 762 Times Downtown.

BOOKKEEPER.—(43;) thoroughly experienced; credits, collections; highest credentials; salary $25. H 71 Times Bronx.

BUYER OF NOTIONS and general merchandise open for position Jan. 1; capable manager. A 22 Times.

CHAUFFEUR, mechanic, Japanese, single, skilled mechanic, ten years driving foreign, domestic automobiles; abstainer; efficient, trustworthy, polite; careful driver; no objection room with board; willing, handy; city or country; best recommendation. Kurabu, Columbus 9710. 23 West 65th St.

CHAUFFEUR.—We have several good men, with from 3 to 9 years' references on last position; this is not an employment bureau. Society of Professional Auto Engineers, 1,947 Broadway. Tel. Columbus 10276.

CHAUFFEUR.—Gentleman desires to place chauffeur; man of ability; long experience; personal interview given. W. H. Kenyon, 61 Broadway.

CHAUFFEUR, Swedish, wishes position with family going South or California; 8 years as machinist, 7 years with last employer; Pierce-Arrow. Carlson, 59 East 59th St.

CHAUFFEUR, 26, four years' experience, sober, careful driver, own repairs, wishes position, private, commercial. Kelly, 509 West 52d.

CHAUFFEUR, 27, single, Danish; references; city, country. A. Petersen, 153 East 86th.

CHAUFFEUR-MECHANIC.—Over five years' experience; city reference. Telephone 10016 Lenox.

CHAUFFEUR-MECHANIC.—29 years old; six years' experience; city reference. Buscher, 188 Claremont Av.

CHAUFFEUR AND USEFUL MAN, wife as nurse-maid; country or city; references. A 811 Times Annex.

CHAUFFEUR and mechanic wants position in city or country. Phone Morningside 7770.

CHAUFFEUR, first class, single man; any car; best references. A 812 Times Annex.

CHEMICAL ENGINEER, well experienced, wants responsible position with moderate salary. C 10 Times Bronx.

COMPANION.—Honorably discharged soldier, with world-wide traveling experience, wishes positions as companion and take charge of luggage of traveling gentleman. Ralles, 224 West 22d St.

DRAFTSMAN, architectural; civilian just released from Government service wishes position; technical graduate with 8 years' experience. R 784 Times Downtown.

ENGINEER.—Chief or master mechanic; 20 years' experience; best references. L 400 Times.

ENGINEER wishes to take charge hotel, office, or loft building; best of references. D 15 Times Bronx.

EXECUTIVE.—Position in civil life desired by Lieutenant Colonel, General Staff; graduate West Point and U. of P. Law School; 16 years' experience executive work. R. M. B., Room 342, War Department, Washington, D. C.

EXECUTIVE, accountant, credits, office manager, (36,) broad experience in modern methods, desires connection with progressive concern. K 2 Times.

EXPORT CONNECTION DESIRED. I am at present occupying a responsible position; for personal reasons desire connection with export house; can offer satisfactory credentials as to ability, reliability and hard work. W 595 Times Downtown.

EXPORT MAN, 24 years, thoroughly conversant with the export business, speaks, reads, and writes Spanish, desires position of responsibility with reliable firm. R 795 Times Downtown.

FRENCHMAN, middle-aged, speaks writes English, Italian, and Spanish, well acquainted with South and Central America, desires position with export concern. Write L 267 Times.

HARDWARE CLERK, 12 years' experience, wants position. Write Umrath, 110 West 89th.

HAVE office with telephone service; would also consider proposal to run set of books and attend to other duties, collections for trades or business man busy on the outside; moderate charge. Gulbransen, 97 Water St., New York City.

HOUSEMAN.—Young man wishes position in private family; good references. W. Kunnas, 64 East 128th St., care Lindros.

INDUSTRIAL OR CONSTRUCTION SUPERINTENDENTS and engineers, (2;) large experience; salary measured by results attained. A 33 Times.

INVESTIGATOR, now engaged with foremost detective agency, desires change; special investigation factory production, leaks, personal services or supervision, investigation, organization; highest personal and business credentials. Address Goldsmith, 3,866 Broadway.

KITCHENMAN.—Young Finnish man, experienced, wishes position in private family. W. Heikkinen, 238 East 124th St., care River.

LAWYER, young man, to make a specialty of corporate organization in an engineering financial house; an opportunity for a young man with natural brains. B 482 Times Downtown.

MASSEUR, licensed, colored, thorough; man only. Adams, 16 West 134th. 2542 Harlem.

OFFICE MANAGER or Superintendent.—All-round experience U. S. largest cities, including New York; grocery chain stores preferred. G 892 Times.

PATENT LAWYER 12 YEARS GAVE UP PRACTICE TO ENTER ARMY, UNIVERSITY GRADUATE, MECHANICAL ENGINEER, DESIRES EXECUTIVE POSITION. G 366 TIMES.

PLUMBER, steamfitter, with license, experience all branches, wishes connection with a real estate or private concern. G 387 Times.

RELIABLE business man can spare two or three days a week or half days; efficient bookkeeper or act as guide and interpreter for French or Scandinavian traveler. B 431 Times Downtown.

SALESMAN, HAVING 5 YEARS' SHOWROOM EXPERIENCE, LADIES' READY-TO-WEAR, WILL TAKE ANY TERRITORY ON COMMISSION BASIS. G 35 TIMES.

SALESMAN, experienced selling through New York and New Jersey, open for profitable line sold to grocery, dry goods, drug, &c.; travel with own auto. L 258 Times.

SALESMAN, (28,) experienced in various lines; will give security; references. A 803 Times Annex.

SECRETARY.—Young, country bred man wants position with reliable person; good education, wide experience. Y 303 Times Annex.

SHIPPING, packing, checking, &c.; experienced, reliable, conscientious worker; references; $22. A 1005 Times Harlem.

SHIPPING CLERK, 5 years' experience, wishes to connect with reliable house in the mercantile line. G 850 Times.

SPANISH-ENGLISH junior translator and touch typist, Spaniard, (20,) desires position with sporting house. L 254 Times.

STATIONERY BUYER, Government experience, will purchase for large consumers. A 77 Times.

YOUNG MAN, university graduate in law, two years' business experience with big Western corporation, wants connection with Eastern concern; best of references; Christian. L 272 Times.

YOUNG MAN, 22, would consider a change; has thorough knowledge of civil engineering and construction superintending. R 791 Times Downtown.

YOUNG MAN, 23, capable correspondent, five years' executive and office managerial experience; capacity for responsible position. A 57 Times.

YOUNG MAN, bright, wishes traveling position to assist salesman, no matter where to go; splendid reference. L 287 Times.

YOUNG SPANIARD, 25, business college graduate in this country, office experience, desires position. A. V., 20 Irving Place.

HELP WANTED—Female.

ABRAHAM & STRAUS, FULTON ST., BROOKLYN, HAIRDRESSING PARLOR.
Require experienced hairdressers, only those having had experience in first-class establishment will be considered; also several manicurists; steady employment and liberal salary in the most sanitary and scientific salon in the country. Apply to Supt.

ATTENDANT.—Elderly lady; cooking, sewing required. Mendel, 106 West 69th St.

BEST & CO. want STOCK GIRLS and JUNIORS. GOOD WAGES AND A COURSE OF TRAINING TO DEVELOP THEM FOR ADVANCEMENT. PARENTS INVITED TO CALL WITH DAUGHTERS. EMPLOYMENT OFFICE, 7 W. 35TH ST., OPEN 8:30 TILL 10 A. M. APPLY ALL WEEK.

BILLING MACHINE OPERATOR.—Moon-Hopkins, large cotton goods house, downtown; refined, neat, diligent young lady; give age, experience, salary expected, and phone; position now open; good opportunity. G 795 Times Downtown.

BILLING CLERK, export, preferably one having experience billing automobiles; good salary. B 80 Times.

BONWIT TELLER & CO., 5TH AV., AT 38TH ST., REQUIRE THE SERVICES OF EXPERIENCED SALESPEOPLE, WHO ARE ACCUSTOMED TO SERVE THE HIGHEST CLASS TRADE IN THE FOLLOWING DEPARTMENTS:
SALESWOMEN and STOCK GIRLS for WOMEN'S SUITS, WOMEN'S COATS, WOMEN'S GOWNS, MISSES' APPAREL, FURS, HOSIERY, CORSETS; Also, MESSENGERS, CHECK GIRLS and PACKERS. PERMANENT POSITIONS AND GOOD SALARIES OFFERED. APPLY THURSDAY MORNING, EMPLOYMENT DEPARTMENT, 6 EAST 38TH ST.

BOOKKEEPER with knowledge of stenography and typewriting, to take charge of office; must have good appearance and executive ability; experienced in printing office preferred; salary to start $18; state age, experience, and reference. B 97 Times.

BOOKKEEPER, experienced, in piece goods house, double entry and knowledge of typewriting; steady position; state salary and references. B 73 Times.

CLERK to enter orders for subscription agency; experience valuable; must be accurate, reliable, and good at figures; state age, experience, and salary. W., Box 43, Station D, city.

CLERK for office work; must write neat hand and be good at figures; high school education preferred; salary $10 per week to start; address in own handwriting. B 85 Times.

CLERK.—Woman over 30; congenial surroundings; state experience and salary expected. Auditor, P. O. Box 1148, City Hall Station, N. Y.

COMPETENT GIRL to run latest type addressograph and graphotype machines, take charge mailing list, and other clerical work; permanent position for right girl; state age, experience, religion. G 790 Times Downtown.

COOK and WAITRESS.—Wanted, an experienced cook and waitress to take care of first floor in new, convenient house on the Hudson River, 20 minutes from 42d St.; no washing; highest wages paid to the right person. Call Kingsbridge 15.

DEMONSTRATOR, popular food, Greater New York; $15 and car fare. Y 288 Times Annex.

DESIGNER. ON FINE LINE OF SILK WAISTS; ONE CAPABLE OF PRODUCING ORIGINAL STYLES; GOOD SALARY; ALL COMMUNICATIONS STRICTLY CONFIDENTIAL. B 96 TIMES.

DESIGNER.—Young lady to design muslin underwear and to act as forelady. A 447 Times Downtown.

FILING CLERK, experienced, wanted in office of large concern; must have good technical knowledge of filing; permanent position; give references, state salary. B 84 Times.

FRANKLIN SIMON & CO., 5th Ave., 37th and 38th Sts., Require SALESWOMEN For WOMEN'S COATS, WOMEN'S SUITS, WOMEN'S DRESSES. Most liberal salaries to competent saleswomen. APPLY SUPERINTENDENT'S OFFICE.

GENERAL OFFICE MANAGER, TO TAKE FULL CHARGE IN BOOKKEEPING, CORRESPONDING, CREDITS, AND TO SUPERVISE OFFICE HELP, TO BE FAMILIAR WITH GENERAL BUSINESS IN MANUFACTURING LINE; THOSE HAVING SIMILAR EXPERIENCE ONLY NEED APPLY; HIGH-CLASS SALARY OFFERED. A 458 TIMES DOWNTOWN.

GIRL WANTED.—NEAT, INTELLIGENT, AND INDUSTRIOUS, IN OFFICE OF WHOLESALE SILK HOUSE; EXCELLENT OPPORTUNITY FOR ADVANCEMENT. B 92 TIMES.

GIRLS (2) to do the work of small family except laundry; small private house. Phone 2934 Fordham. Call 128 West 183d St. Thursday; carfare paid.

HAIRDRESSER, first-class, wanted by the month for elderly lady, including Sundays; about $25 per month. Phone 1889 Columbus. Mrs. Migel.

HOUSEKEEPER'S ASSISTANT. — Young; light work; small apartment house; call with reference. 124 West 86th St.

HOUSEWORKER, good wages, attractive home; small family. Apply soon to W. S. Seamans, Jr., 1,182 Madison Av.

LACE JENNIERS wanted. Apply North American Lace Co., 105 5th Av.

NURSES, graduate, 3, for day duty; $55 a month, room, board, and laundry; must have good references. Apply to Supt. of Tarrytown Hospital, by mail or phone 27 Tarrytown.

NURSE for 16 months girl; sleep home; wages $50; cheerful disposition essential; references. 125 Riverside, between 6 and 7.

OFFICE ASSISTANT, experienced. Call 238 East 57th.

OPERATOR Elliott-Fisher machine; state experience and salary desired. 3d floor, 243 West 17th.

SALESWOMEN. B. ALTMAN & CO., MADISON AV.-FIFTH AV., 34TH AND 35TH STS., NEW YORK. HAVE VACANCIES FOR SALESWOMEN EXPERIENCED IN SELLING BOYS' WASHABLE SUITS. MUST BE ACCUSTOMED TO THE BEST PATRONAGE; GOOD POSITIONS ASSURED, WITH EXCELLENT PROSPECTS FOR ADVANCEMENT. APPLY AT 35TH ST. EMPLOYES' ENTRANCE, THURSDAY, JAN. 2, 1919.

SALESWOMEN. We require thoroughly experienced saleswomen for NOTIONS, SILKS, LININGS, LEATHER GOODS, SILVERWARE, HOUSEFURNISHINGS, CHINA. Also girls for bargain tables. No Saturday night work. Permanet position. Apply Superintendent, Barnett Bros., Columbus Av., and 74th St.

SALESLADIES for gown department; highest salaries paid; only experienced apply. Hagedorn's, Broadway and 81st St.

SALESLADY. — EXPERIENCED IN FITTING CHILDREN'S SHOES. APPLY J. & J. SLATER, 3 EAST 37TH ST.

STENOGRAPHER. Legal department of large grocery concern; convenient hours; light office, within easy reach; appreciative firm; luncheon; state age, education, experience, and salary expected. T. S., 251 Times Downtown.

STENOGRAPHER AND TYPIST. A prominent publishing house requires the services of an experienced girl in its credit and collection department; an exceptional opportunity for a conscientious worker; with congenial surroundings and salary to start at $15. L 296 Times.

STENOGRAPHER.—Capable of taking rapid dictation accurately; Underwood machine; opportunity for congenial work in publishing house; starting at $14 weekly, with excellent prospect for advancement; state age and experience if any. McGraw-Hill Book Co., 239 West 39th St.

STENOGRAPHER and TYPEWRITER in a small office with an atmosphereof refinement; a young woman experienced and well educated; salary to begin with, $16. Address, mentioning former nature of employment. L 298 Times.

STENOGRAPHER.—French, English, both languages rapid and accurate; proficient typist; write in both languages; give full particulars; state salary wanted; references required. E. D., 25 Madison Av., 12th floor.

STENOGRAPHER and office assistant; opportunity for intelligent girl with high school education; beginner considered; salary $15; advancement. Call Jan. 2, 1919, Boston Thread Co., 15 West 18th St.

STENOGRAPHER, rapid worker, good all around business woman, with general office experience; conservative and ambitious. Apply after 11 A. M., Fleischman, 47 West 42d St.

STENOGRAPHER.—General dictation and office detail; salary $18; write complete details, age, religion, qualifications, phone number. G 792 Times Downtown.

STENOGRAPHER.—Young lady, bright, active, and experienced, in printing office; follow-up and detail work; give detail experience. A 451 Times Downtown.

STENOGRAPHER and Clerical Worker in export forwarding office; experienced; $85 monthly; hours 9 to 5:30; reply own handwriting. G 798 Times Downtown.

STENOGRAPHER.—Girl of education and refinement; experienced; about $14 at start; advancement if capable. H. T. Co., 69th St. and East River.

STENOGRAPHER and General Office Assistant.—Accurate, neat; must have good references; steady position for right party. A 66 Times.

STENOGRAPHER. — Wanted, stenographer with Jewish social organization; must be experienced and well educated. Y 304 Times Annex.

STENOGRAPHER; ambitious, industrious; interested in her work; good education; $24. L 284 Times.

STENOGRAPHER.—Experienced in chemical line; state experience, references, salary. G 788 Times Downtown.

STERN BROTHERS, WEST 42D STREET, REQUIRE COMPETENT SALESWOMEN FOR RIBBONS, TRIMMINGS, LACES, VEILINGS. APPLY AFTER 9 A. M. AT EMPLOYES' ENTRANCE, WEST 43D ST., NEAR 5TH AV.

STERN BROTHERS, WEST 42D STREET, REQUIRE GIRLS OVER 15 AS STORE PACKERS; BRING WORKING PAPERS. APPLY SUPT. DELIVERY DEPT., EMPLOYES' ENTRANCE, 6TH AV., NEAR 43D ST., BEFORE 10 A. M.

STRAW HAT OPERATOR.—Girl to work from February to June, out of city; make arrangements now. Y 258 Times Annex.

TYPIST.—Young woman to assist editor; good grammarian and speller; $10. J. L. Hodgins, 1207 Tribune Building.

TYPIST able to speak, read, and write Spanish; state experience and salary expected. A 444 Times Downtown.

TYPIST, EXPERIENCED, FOR UNDERWOOD MACHINE, GROSSET & DUNLAP, 1,140 BROADWAY.

TYPIST willing to learn dictaphone work; some experience with figures; age 20 to 25; $15 weekly at start. G 794 Times Downtown.

TYPIST; office large corporation; permanent. See Mr. Ball, 346 Broadway, 3d floor.

WAITRESSES WANTED; STEADY POSITION. APPLY FROM 9 A. M.-11 A. M., HOTEL BRADDOCK, 2,350 8TH AV.

WAITRESS at Hotel Bonta, 2,512 Broadway, corner 94th St. Apply at once.

WOMAN OF ABILITY WANTED TO TAKE CHARGE OF WOMEN'S COATS AND SUITS. APPLY BY LETTER, STATING AGE, SALARY EPECTED, AND EXPERIENCE HAD. W. M. WHITNEY & CO., ALBANY, N. Y.

WOMEN FROM 18 TO 45 WANTED ON METAL WORK IN JERSEY CITY FACTORY; PERMANENT POSITIONS, GOOD PAY. APPLY U. S. EMPLOYMENT BUREAU, ROOM 7, POST OFFICE BUILDING; ASK FOR MR. CONOVER.

YOUNG GIRL with education and refinement; no experience necessary, for position of typewriting; will be taught. H. T. Co., 69th St. and East River.

YOUNG LADY take charge of payroll in large factory; must be able to use typewriter; good position; write, giving experience, also state salary expected. W .G., 370 Times Bronx.

YOUNG LADY, Swiss preferred, as mother's helper for two children, 5 and 6, at Summit, N. J.; pleasant surroundings. E., 141 Hobart Av., Summit, N. J.

YOUNG WOMAN, thoroughly experienced, to take charge of credit department of a large corporation. Write, stating age, experience, and salary. B 60 Times.

YOUNG WOMAN to do addressing; salary $15. Box N. S., 104 East 14th.

Instruction.

AMBITIOUS WOMEN ought to know what an exceptional future is in store for the woman trained in ACCOUNTING PROCEDURES. Send for Bulletin 19, "Opportunities for Women," and details of training needed. Pace & Pace, 30 Church St., N. Y.

BUSINESS EFFICIENCY SCHOOL.—Shorthand, typewriting, bookkeeping; individual training; beginners, advanced students, postgraduates; begin any time; hours student's convenience. 500 5th Av., at 42d St. Telephone 7839 Murray Hill.

PRIVATE SECRETARIAL TRAINING. PRATT SCHOOL, 64 West 45th St. Registered by Board of Regents of the University of State of N. Y.; individual instruction; must be over 16 years old; advanced registration and references required.

THE U. S. SECRETARIAL SCHOOL, 542-544 5th Av., (45th St.,) the oldest and pre-eminently the most successful, prepared for and obtains excellent secretarial positions; day, evening, and correspondence courses; catalogue. Prof. Meagher, M. A., Director.

AUTOMOBILE SCHOOL for women; largest and best equipped; visitors who wish to inspect the school should secure free pass at West Side Y. M. C. A., 302 West 57th St.

OVER THREE THOUSAND GIRLS AND WOMEN have been placed by us in positions paying FROM $12 TO $35 PER WEEK. Specialize in a profession that has been established and made profitable by our chain of schools, the only ones of their kind. Inspection of the equipment, alone, will repay you for a visit. If you expect to enter business or to increase your earning capacity our assistance will be invaluable to you. Day, Evening and Correspondence Courses. NEW YORK SCHOOL OF FILING, Singer Building. Branches: Philadelphia, Boston.

STENOGRAPHER WANTED. The demand for stenographers, secretaries, and typists is unprecedented; why not qualify when in thirty days the average student writes 100 words per minute by Boyd's Syllabic Shorthand? Now is the time to register. Make reservations at once. Call, write, or telephone for three trial lessons and convince yourself. MOON'S SCHOOLS, 50 East 42d St., 587 West 181st St., New York; 370 East 149th St., near 3d Av., Bronx, N. Y., and 214 Livingston St., Brooklyn.

FRENCH private lessons wanted by student moderately grounded, immediately; frequent evenings; reply, giving terms, hours, location. R 792 Times Downtown.

Employment Agencies.

BRODY COMMERCIAL AGENCY, 280 Broadway, (entrance 1 Park Place,) Wants six (6) A1 stenographers for high-class American firms. FREE REGISTRATION.

HELP WANTED—Male.

ACCOUNTANTS.—Wanted, senior accountants; useless to apply unless you have had at least two years' practical experience as a senior with certified public accountants and capable of conducting audits of large corporations; permanent; salary commensurate with ability; excellent opportunity; give phone number and full particulars as to experience, education, age, religion, &c. Apply by letter only. Address Suite 723, 52 Broadway.

ACCOUNTANTS wanted at once by firm of public accountants; experienced senior assistants for permanent staff in New York; applicants must send copies of references covering a term of years and state salary required. R 799 Times Downtown.

ACCOUNTANTS, senior and junior, by firm of public accountants; permanent connection and good opportunity in small but growing organization with good clientele; state age, experience, and salary desired. B 384 Times.

ACCOUNTANT wanted; man who is capable of installing system and has had previous experience with clothing manufacturing concerns; state full particulars as to experience, salary, &c. A 453 Times Downtown.

ADVERTISING.—Wanted a young man who can write good English, (preferably one who has had some newspaper experience,) to write publicity stories and learn advertising business in advertising agency; salary $20 to $25 week. A 73 Times.

ADVERTISING MANAGER, with shoe experience. Apply by letter, stating age, experience, and salary expected, Dr. Posner Shoe Co., 140 West Broadway.

ASSISTANT MANAGER in braid factory; must be fully familiar with all kinds of yarns; highest references required; state experience and salary desired. G 784 Times Downtown.

ASSISTANT wanted in an apartment house; one who is handy with tools. Call 8 A. M., Nellsmore Apartment, 2,178 B'way. Supt.

AUTOMOBILE stock man with executive ability wanted to take entire charge of large and important department; exceptional opportunity to right man. Apply by letter only. All replies confidential. Rainier Motor Corporation, Flushing, L. I.

BOND MAN FAMILIAR WITH UNDERWRITING; A CLEVER NEGOTIATOR TO TAKE CHARGE OF DEPARTMENT IN FINANCIAL HOUSE. B 481 TIMES DOWNTOWN.

BOOKKEEPER AND ACCOUNTANT. — A capable, reliable man who can take complete charge of the bookkeeping and cost keeping work in a small machine manufacturing plant; must be a good correspondent and be capable of taking charge of office during manager's absence; location Connecticut, about one hour from New York City. Y 293 Times Annex.

BOOKKEEPER for advertising agency, to take full charge; must be experienced in rendering yearly reports and be highly recommended; position permanent. Reply, stating age, reference, and salary, G. E. H., P. O. Box 718, City Hall Station.

BOOKKEEPER.—Experienced trial balance; Wall St. export house; good chance for right man; state age, salary required, and religion. S 519 Times Downtown.

BOOKKEEPER, experienced in real estate and insurance accounts. Write full particulars as to experience, salary desired. A 454 Times Downtown.

BOOKKEEPER, knowing French, to go to Paris; permanent position; state references, age, married or single, salary. Y 297 Times Annex.

BOOKKEEPER wanted by manufacturing company; must be competent and reliable. Address, with full particulars, Bookkeeper, G, 375 Times.

BOOKKEEPER - ACCOUNTANT, familiar with controlling accounts; steady position; fine prospects. Box L. Y., 104 East 14th St.

BOY.—Bright, of neat appearance, high school training, age 15, wanted by large corporation; good hours, surroundings, and advancement. R. N., Box 70, Station D, New York.

BOY (15-17) by linen importing house, just from school preferred, to learn business; $10 start; good chance advancement. Apply own handwriting, S 501 Times Downtown.

BOY required for general office work with large steel corporation; excellent opportunity for advance. Phone Bryant 9212. Ask for Mr. Russell.

BOY.—Bright, for office, with commercial school education; attend telephone, enter orders; state salary expected; references. G 386 Times.

BOY by wholesale dry goods house; state age, references, and salary expected. S 546 Times Downtown.

CARPENTERS AND LABORERS SPEND WINTER DOWN SOUTH AT FAYETTEVILLE, N. C., ON CANTONMENT AND CONSTRUCTION WORK. U. S. EMPLOYMENT SERVICE, 22 EAST 22D ST., 240 WEST 23D ST. JAMES STEWART & CO.

CHAUFFEUR-MECHANIC. — A competent man who understands a Stearns-Knight; must have city references. B 67 Times.

CHEMIST having experience making liquid shampoos and potash soaps; good opportunity. Harral Soap Co., 132 Havemeyer St., Brooklyn.

CLEANER wanted; dry cleaner and spotter; must be first-class man; give references. X 308 Times Annex.

CLERKS.—A large institution requires the services of several clerks with bookkeeping experience; applicants should state age, experience, salary desired. G 379 Times.

CLERK.—Stock and order clerk for commercial stationery store; must be experienced with stationery articles. H. K. Brewer & Co., 58 Liberty St.

CLERK, expert order and shipping, who can read, write, and speak Spanish; state experience fully and salary expected. A 445 Times Downtown.

COLLECTOR, with selling ability, by prominent life insurance company; substantial guaranteed salary and liberal commission; state age and business experience if any. A 1002 Times Harlem.

DOCTOR in sanitarium for nervous diseases; pay $125 a month, board and room, single man desired. L 167 Times.

DRAFTSMAN.—Young man to develop into engineer-salesman; neat tracer and detail man; state salary, experience, and references. A 68 Times.

ENGINEERS.—Wanted immediately, building, electrical, and mechanical engineers, experienced on appraisal work; state age, experience, and salary. Box R 788 Times Downtown.

ENGINEER and watchman (night) for heat in a N. Y. city factory plant; age about 50; sober and steady; references. Call Thursday after 11 A. M., 273 Railroad Av., Brooklyn.

ENGINEER to take charge small electric and refrigerating plant, 8 hours, 7 days, $125 monthly; bring references. 10 A. M. Thursday, 437 5th Av., Room 601.

ENTRY CLERK.—Absolutely reliable, who can guarantee monthly balance; state experience and references; salary to start $20 per week. Pabst Brewing Company, 606 West 49th St.

EXPORT SHIPPING CLERK, in forwarding office, handle shipments to South America, prepare all documents, including consular invoices in Spanish; experienced and accurate and able typewriter; good salary. G 799 Times Downtown.

FIREMAN, familiar with small coal; 12 hours, 7 days; $60. Apply 10 A. M. Thursday, 437 5th Av., Room 601.

FOREMAN WIRE INSULATING DEPARTMENT. STEADY POSITION; GOOD OPPORTUNITY. F. W., 301 TIMES DOWNTOWN.

HANDKERCHIEF SALESMAN, for Middle West and South, with good retail connections; may carry other kindred lines; commission basis; applications in writing, stating previous experience. Tobler Bros. & Co., 387 4th Av.

ICE SKATING INSTRUCTORS wanted at Brooklyn Ice Palace, Bedford and Atlantic Avenues, Brooklyn; good pay to competent man; apply at once.

JANITOR.—Want two people to tend furnace and hall service; $60 a month, four basement rooms and bath. Agents, G 796 Times Downtown.

JUNIORS and SENIORS wanted with firm of certified public accountants; state age, experience, and salary expected. S 41? Times Downtown.

MANAGER wanted; able young man experienced in rubber, copper, and tropical products, as New York manager; good salary. Apply to Room 308, 165 Broadway.

MANAGER.—Want live manager for popular priced vaudeville and picture theatre; good opportunity for right man; state salary and experience. G 377 Times.

MECHANICAL DESIGNER wanted, man familiar with the manufacture of automobile parts and accessories; write, stating full particulars. Y 281 Times Annex.

MEN WANTED; TWO COMPETENT MEN, TO BE LOCATED IN HONGKONG, CHINA; ONE FOR CHINA PRODUCE EXPORTS, AND THE OTHER FOR AMERICAN GOODS, IMPORTS IN CHINA. WRITE, GIVING EXPERIENCE AND RECORD. ADDRESS N. K., A 455 TIMES DOWNTOWN.

MEN in shop manufacturing electrical instruments to make parts and assemble instruments; good pay; steady. Call top floor 518 Broadway.

OFFICE BOY wanted; 16 years; intelligent, well dressed. Apply 150 5th Av., Room 404.

OFFICE MAN AND ESTIMATOR IN A HIGH GRADE PRINTING HOUSE THAT REQUIRES EXPERIENCE, TACT AND HUSTLE. ADDRESS, WITH REFERENCES, P. O. BOX 147, BOSTON.

PAPER RULER.—Steady position and good wages. Apply to G. F. Schwenker & Co., 226 Wyoming Av., Scranton, Penn.

PRINTING SALESMAN. The McConnell Printing Company seeks the services of a live salesman to secure orders for publication, catalogue, and process color printing; liberal salary or commission will be paid a producer. Address E. E. Wonderly, manager the McConnell Printing Co., 226-242 William St., New York.

PURCHASING AGENT AND COST CLERK WANTED FOR BRASS AND SILVERWARE FACTORY; YOUNG MAN NOT OVER 25 YEARS OF AGE WITH EXPERIENCE; ONLY APPLICATIONS STATING EXPERIENCE, REFERENCES, AND SALARY EXPECTED WILL BE CONSIDERED. R 772 TIMES DOWNTOWN.

SALESMEN. B. ALTMAN & CO., MADISON AV.-FIFTH AV., 34TH & 35TH STS., NEW YORK, HAVE VACANCIES FOR THOROUGHLY EXPERIENCED SALESMEN IN THEIR WHITE GOODS AND COTTON DRESS GOODS DEPARTMENTS. MUST BE ACCUSTOMED TO THE BEST PATRONAGE. APPLY AT 35TH ST. EMPLOYES' ENTRANCE, THURSDAY, JAN. 2, 1919.

SALESMEN. Splendid chance for hustling automobile accessory salesmen with wide favorable acquaintance among the dealer trade outside of New York; good, varied line of staples, backed by our high grade, fast moving specialties; commission basis or salary as preferred; line has big distribution; items are well known; repeat orders are frequent and regular; good territory and good accounts are available for man big enough to measure up to this opportunity; no failures or pikers wanted; this ad is meant for real salesmen only; work fast. Box No. 592, Mount Vernon, N. Y.

SALESMAN. — OSTRICH FEATHER HOUSE WANTS MAN FOR EAST AND MIDDLE WEST; MUST BE EXPERIENCED IN THIS LINE; SALARY OR COMMISSION; CONFIDENTIAL; GIVE LAST REFERENCES. A 457 TIMES DOWNTOWN.

SALESMAN TO SELL SHOE LACES IN NEW YORK CITY AND VICINITY TO THE SHOE FACTORIES AND FINDINGS HOUSES, ALSO TO THE DRY GOODS JOBBERS; MUST BE EXPERIENCED IN THIS LINE; GOOD SALARY TO RIGHT MAN. S 539 TIMES DOWNTOWN.

SALESMAN TO REPRESENT A LARGE MANUFACTURER IN NEW YORK CITY AND VICINITY ON COTTON TAPES AND WEBBING; MUST BE EXPERIENCED IN THIS LINE; STATE FULL PARTICULARS AND SALARY WANTED. S 537 TIMES DOWNTOWN.

SALESMAN TO REPRESENT A LARGE MANUFACTURER OF SHOE LACES THROUGHOUT NEW ENGLAND, NEW YORK, AND PENNSYLVANIA; ONE WHO HAS HAD EXPERIENCE IN THIS LINE; COMMISSION BASIS. S 538 TIMES DOWNTOWN.

SALESMEN.—Wanted a few high-class salesmen to sell the new 1919 Americana Encyclopedia; salesmen now making big commission. For full information, write H. L. Hayward, Sole Distributer, 339 Peoples Gas Bldg., Chicago, Ill.

SALESMAN wanted by wholesale glove house to represent a high grade line of ladies' and men's silks and sueded lisles as well as duplex gloves in Ohio and Indiana; state experience and remuneration expected. B 87 Times.

SALESMEN.—Underwear, hosiery; case lots only; various territories open; drawing account against commission; don't apply unless you command large volume of established trade; unusual opportunity for the right men. G 394 Times.

SALESMAN wanted, well acquainted with drug store trade, New York, Brooklyn, New Jersey, or any State; can be handled as side line if desired; good commission. Address F. S., 343 Times Downtown.

SALESMAN, EXPERIENCED IN ART EMBROIDERY AND NEEDLEWORK DEPARTMENTS, FOR MIDDLE WEST TERRITORY; GOOD OPPORTUNITY RIGHT MAN; GOOD SALARY. A 72 TIMES.

SALESMAN.—High-class salesman; must be thoroughly experienced in selling an expensive line of dolls; good opportunity for the right man; state experience; salary and commission. B 77 Times.

SALESMAN TO SELL COTTON TAPES AND TUBING FOR ELECTRICAL TRADE, WIRING AND TRANSIT COMPANIES; COMMISSION BASIS. S 536 TIMES DOWNTOWN.

SALESMEN; specialty, electric, book, insurance, real estate men preferred; pluggers only wanted; large commissions; good prospects to right men. Room 222, 25 West 42d St.

SALESMAN WANTED, FIRST CLASS, TO SELL TO JOBBING TRADE FIRST-CLASS FABRIC GLOVES FOR OUT-OF-TOWN TRADE; SALARY OR COMMISSION. B 61 TIMES.

SALESMAN FOR MODERN LITHOGRAPH ESTABLISHMENT; GOOD OPPORTUNITY FOR THE AGGRESSIVE; COMMISSION BASIS. S 526 TIMES DOWNTOWN.

SALESMEN or RESIDENT AGENTS with big following among neckwear buyers of Coast and South for strong line Marabous; commission. J. B., 333 Times.

SALESMAN.—MAN TO CARRY LINE OF WOMEN'S NECKWEAR THROUGH THE SOUTH IN CONJUNCTION WITH ANOTHER LINE. TAUSICK & CO., 13 E. 22D.

SALES ENGINEER wanted, man familiar with the manufacture of automobile parts and accessories; write, stating full particulars. Y 280 Times Annex.

SALESMAN.—Experienced liquor salesman, excellent proposition; commission; call Wednesday, Russian Monopol Co., 686 Grand St., Brooklyn.

SALESMEN to carry well-known line of embroidered household linens; also one for South; commission. Box E. N., 805 Times Downtown.

SALESMEN.—Wanted, 4 A1 salesmen to sell high grade office device; commission basis only. Blauvelt & McGinn, 25 Beaver St.

SALESMEN for highest class office specialty; commission; with drawing account if worthy. Flechner, 42 Broadway.

SALESMAN.—Experienced on cotton dresses, for jobbers; commission basis. Stern Brothers, 53 East 8th St.

SALESMAN wanted for Southern territory to carry a high-grade line of silks; liberal commission. B 86 Times.

SALESMEN. — Experienced, calling drug trade, Jersey; good proposition; commission basis. Y 238 Times Annex.

SALESMAN, experienced, for Japanese silks, to sell cutting up trade New York City; commission basis. B 59 Times.

SCIENTIFIC SCHOOL GRADUATE wanted as a fire insurance inspector; previous experience not necessary; applicant required to be able-bodied and a graduate in an engineering course or chemistry within three years; please state nature of education, occupations since graduation, and give references. Address Y 298 Times Annex.

SHIPPING CLERK, assistant wanted, who has had experience handling heavy chemicals; good wages; steady position. Apply John C. Wiarda & Co., 273 Green St., Brooklyn.

SPANISH CORRESPONDENT, with good knowledge of English, desired in export house; state experience, salary, and references in reply. S 453 Times Downtown.

SPANISH CORRESPONDENT, experienced, to take charge of considerable correspondence. State age, experience, and salary wanted. B 89 Times.

STRAW BRAID SALESMAN WITH ESTABLISHED FOLLOWING AMONG LADIES' HAT MANUFACTURERS; ONE THOROUGHLY FAMILIAR WITH STRAW BRAID BUSINESS; AN ATTRACTIVE OPENING TO LIVE WIRE WITH PAST RECORD; SALARY. A 452 TIMES DOWNTOWN.

SUPERINTENDENT for medium-size, long-established, well-entrenched corporation, manufacturing technical instruments and devices; must have had actual experience superintending small quantity production of quality work; a really well worth-while future is assured such man if he also is a hustler both as a mechanic and an executive; in answering give experience in full, also age and salary wanted. Only high-grade experienced Superintendent need address President, Box 200 Times Downtown.

TRAFFIC MAN. Young man with some railroad office experience; for tracing shipments, making claims for lost and damaged goods, &c.; good opportunity with growing concern; state exact experience and salary expected. G 347 Times.

WANTED. MACHINIST, SOLDERERS, RIVETERS, DRAW PRESSMEN, LATHE HANDS, LABORERS, MILLWRIGHT, BLOW PIPE SOLDERERS, WELDERS. PERMANENT POSITIONS. APPLY U. S. EMPLOYMENT BUREAU, ROOM 7, POST OFFICE BUILDING, JERSEY CITY. ASK FOR MR. CONOVER.

WINDOW TRIMMER and sign writer for a neigborhood department store; steady position; no night work; good opening. Seaver Bros., 3d Av. and 52d St., Brooklyn, N. Y.

YOUNG MAN wanted by trade publication to make up forms for printer, read proof, &c.; only those who have had experience in this work need apply; executive ability and accuracy main essentials; excellent opportunity for right man. S 561 Times Downtown.

YOUNG MAN, colored, light, nice appearance, for bachelor bungalow, Long Island; experienced in housework and cooking; well recommended; $45 monthly. Address G 371 Times.

YOUNG MAN, 18 or 19, knowledge of stenography and typewriting, to act as office assistant. Hasscatter's Sons, Inc., 372 2d Av.

YOUNG MAN wanted by British import and export house; just left college preferred; willing learn business. A 456 Times Downtown.

YOUNG MEN for bench and light machine work in shop manufacturing electrical instruments. Call top floor 518 Broadway.

Instruction.

ACCOUNTANTS AND AUDITORS.—If you lack Regents counts for C. P. A., but have experience, you can secure degree in another recognized State. Information upon personal interview only. J. M., 444 Times.

MEN, YOUR FUTURE IS ASSURED IF YOU KNOW ACCOUNTANCY. Advancement, income, prestige, are yours. The opportunity of a liftime. Investigate. No obligation whatever. Ask for Bulletin 40. Pace Courses—approved by prominent business men everywhere and given (evenings) at the Y. M. C. A. Write F. P. Lamphear, 215 West 23d St., N. Y., or A. I. Hardy, 55 Hanson Place, Brooklyn.

BOOKKEEPER.—Get out of the rut; become a certified public or cost accountant; go into business for yourself; demand for expert accountants exceeds the supply; our graduates earn over $5,000 yearly; learn at home in spare time by our easy system; send for booklet and special offer. Universal Business Inst., 100 Pullman Bldg., New York.

AMBITIOUS MEN ought to know what an exceptional future is in store for the ACCOUNTANCY-TRAINED man. Send for "Your Market Value" and Bulletin 25, which gives details of training needed. Pace & Pace, 30 Church St., N. Y.

ENGLISH LESSONS for foreign gentlemen by experienced teacher, (college graduate.) Address W., Room 716, 500 Fifth Av.

Employment Agencies.

BUSINESS CONNECTIONS. Arrange for the New Year through THE WILLIS HAWLEY EXCHANGE. A high-grade medium between EMPLOYERS AND EMPLOYES. Chamber of Commerce Bldg., 32 Court St., Brooklyn, N. Y.

PUBLIC NOTICES.

STOLEN.—Certificate No. 393, issued Nov. 4, 1905, to H. A. Curiel by New York and Kentucky Company, Rochester, N. Y., for twenty shares of common stock. Transfer of same has been stopped. New York, Oct. 25, 1918.

POSTAL TELEGRAPH STOCKHOLDERS or employes who may be interested in findings United States Court Claims, send for free leaflet, "Grow Gray and Die Awaiting Pay." George Hiram Mann, 51 Chambers St.

WE TAKE PLEASURE IN ANNOUNCING that Mr. E. P. Davies has this day been admitted as a general partner in our firm. RUTTER & GROSS. New York, Dec. 31, 1918.

FLORENCE JACKSON WOULD LIKE TO know whereabouts of Albert Jackson. G 393 Times.

AUTOMOBILE EXCHANGE.

APPERSON 1918 SPORT. CADILLAC 1918 TOWN CAR. CADILLAC 1918 LIMOUSINE. CUNNINGHAM 1918 4-passenger. CUNNINGHAM 1917 4-passenger. HUDSON 1918 4-PASS. SPEEDSTER. HUDSON 1917 TOWN CAR. HUDSON 1917 4-PASS. SPEEDSTER. PACKARD 1918 "3-35," 7-pass. PACKARD 1917 Fleetwood Limousine. PIERCE ARROW 1917 TOWN CAR. PIERCE ARROW 1917 48 LIMOUSINE. STUTZ 1918 TOURING. SCHOONMAKER & JACOD, 1,700 Broadway.

A select assortment of latest models in used cars are on sale at our showroom. Inspection invited. HERMAN N. KARP, INC., 1,676 BROADWAY. CIRCLE 65.

AUTOMOBILE WAREHOUSE CO., INC. 1917 Franklin Sedan. 1918 & '17 Dodge Sed's. 1917 Hudson Sedan. 1917 Hudson Limous. 1917 Hudson T'n Car. 1917 Hupmobile Sedan. 1917 Buick Sedan. 1917 Oldsmobile Sedan. 1916 Cadillac Sedan. Many others. 1,778 Broadway, (57th,) one flight. Circle 1417.

BUICK 1918-1917 TOURINGS, roadsters. Flack, 1,700 Broadway, 3d floor.

CADILLAC 1917 VICTORIA, 4-Pass. HUDSON 1917 SEDAN. DODGE 1917 SEDAN. CADILLAC 1916 SEDAN. CADILLAC 1916 CABRIOLET. MARMON 1917 CHUMMY ROADSTER. PACKARD 3-38 TOURING, 7-Pass. PACKARD AUTO EXCHANGE CO., 10 West 60th St. Columbus 5078-5079.

CADILLACS, 1918-1917 models, tourings, sedans, roadsters, and chummy. Burrelle, 1,700 Broadway.

CADILLAC, 1916, 7-passenger touring; newly painted, overhauled; many extras. Columbus 7834.

CADILLAC 1917 COUPE. WALLACE, 236 WEST 59TH ST.

COLE 1917 SEDAN. VERY EXCEPTIONAL CONDITION. BRIGHTON, 1,077 ATLANTIC AV., B'klyn.

DETROIT Electric, late model, newly painted, brand new battery; excellent mechanical condition; bargain at $1,750. Telephone Mr. Menefee, Columbus 3725.

DODGE, 1917, SEDAN. READY TO BE USED IMMEDIATELY. BRIGHTON, 1,077 ATLANTIC AV., B'klyn.

DODGE coupe, 1917, mechanically perfect. Room 1124, 1,400 Broadway. Tel. Greeley 6478.

EASY WAY TO SELL YOUR CAR.—Van Tassell & Kearney's sales ring, 126-128 East 13th St., has long been esteemed a clearing house for the sale and purchase of second-hand automobiles by auction; least troublesome and quickest medium for both seller and buyer; more prospective buyers than cars as a rule, so enter yours now; auction of autos every Tuesday and Friday at noon. Telephone Stuyvesant 533.

EMPIRE MOTOR CAR EXCHANGE, INC., 1,700 B'WAY, ENTIRE SECOND FLOOR. CADILLAC SUBURBAN SEDAN. 1917 HUDSON SEDAN, SUPER SIX. 1917 ROAMER ROADSTER. 1918 BUICK BROUGHAM. ALL SPECIALS. MANY OTHERS.

FRANKLIN BERLIN LIMOUSINE, "SERIES 8." In most exceptional condition and scarcely used. Open to your mechanical inspection and demonstration. For sale to quick buyer at RIGHT PRICE. BRIGHTON, 1,077 Atlantic Av., cor. Franklin Av., Brooklyn.

FRANKLIN 5-passenger Touring, Series 9; run less than 4,000 miles; A1 condition; car runs and looks like new; any demonstration; a bargain at $1,500. S. W. Menefee, Columbus 3725.

HUDSON 1918 special de luxe sedan; a magnificent car, practically brand-new, at great sacrifice; cost $4,500; accept $3,200. Burrelle, 1,700 Broadway.

HUDSON 1918 sedan; almost new throughout. Meyers-Stark, 1,790 Broadway. Circle 5692.

HUDSON 1917 CABRIOLET. HUDSON SEDANS, 1917-1918. WALLACE, 236 West 59th St.

HUPMOBILE 1916 Roadster. Brady-Murray Motors Corporation, 62d St. and Broadway.

INTERSTATE 1917 Touring. Brady-Murray Motors Corporation, 62d St. and Broadway.

LOBELL-ABORN CO., 239 W. 55th St., 3 doors W. of Broadway. AN UNUSUAL SALE OF SELECT USED MOTOR CARS. 1917 CADILLAC Limousine. 1917 PEERLESS Sedan. 1917 HUDSON Sedan. 1918 WHITE 30, Lim. Land. 1917 FORD Sedan. 1916 MERCER, 4-passenger. 1916 STUTZ, 4-passenger. 1917 PREMIER Chummy Roadster. 1917 HUDSON Limousine. 1916 CADILLAC Touring. Special Notice. Our selection of High-Class Cars was never any greater. Prices from now on will advance. If you consider buying a car for the Spring, don't wait. Buy one now and save money! LOBELL-ABORN CO., 239 W. 55TH.

MERCER 1916 Landaulet. Brady-Murray Motors Corporation, 62d St. and Broadway.

OLDS, 8, two-passenger roadster, 1916 model; excellent condition; will demonstrate; $450 for quick sale. Mr. Parrack, Columbus 3725.

OLDSMOBILE 1916 Touring. Brady-Murray Motors Corporation, 62d St. and Broadway.

OVERLANDS AND WILLYS-KNIGHTS. Reconditioned & guaranteed; prices very reasonable. WILLYS OVERLAND, INC., Broadway and 50th St.

OWEN magnetic limousine; cost $7,500; model 1917; will sacrifice; no dealer. M. Siegel, 431 6th Av. Farragut 4389.

PACKARD, 1917, seven-passenger, 2-25, limousine; car almost new; a bargain; must be seen to be appreciated; car can be seen at Interstate Auto Coach Works, 1,9?? Broadway.

PACKARD, 1917, Sedan, also limousine, landaulet, touring; bargains. Cook-Macdonnell, 1,790 Broadway.

PIERCE-ARROW, 48 h. p., 1915 touring; run 20,000 miles; excellent condition; three new Goodyear cord tires go with car; price $3,000; on view garage, 157 Milton Road, Rye, New York. Telephone 104 Rye. O. T. Paine.

SELECT USED CARS. De Dion Sedan; Westinghouse starter. 1917 Hupmobile Sedan. 1917 Buick Limousine. 1916 Cadillac Coupe. 1916 Cadillac Touring. INTERNATIONAL AUTO EXCHANGE, 150 WEST 55TH ST. PHONE CIRCLE 1808.

SCRIPPS-BOOTH 1917 roadster, special pigskin upholstery, tan top; painted gray, white wire wheels; good tires; car like new; $550. Write H. I. Cook, 2,351 Grand Concourse.

S. G. V. COUPELET, $900, Disappearing rear seats; six wire wheels; very classy. Telephone King, 542 Fordham.

SPORT CAR, 4-passenger, special body, disappearing top; Goodyear Cord tires; Mitchell 1917 chassis; new 1918 motor; perfect condition; new paint. Vanderbilt 4???.

STEARNS-KNIGHTS. Overhauled and guaranteed. 1917 4 cyl. 7 pass. limousine. 1917 8 cyl. 7 pass. touring. 1916 4 cyl. 5 pass. touring. 1916 8 cyl. 7 pass. landaulet. The best values in high-class cars. STEARNS USED CAR DEPT. 415 West 55th St. Columbus 7???.

STUTZES, 1918-1917-1916 MODELS. BURRELLE, 1,700 BROADWAY.

TAXICABS.—We are offering 30 Hupmobiles, 1917; 40 show cabs, 1916 and 1917, same as Black & White; 1 baby Stearns, 1915, landaulet; 1 Maxwell, 1916. These cabs all ready and all parts guaranteed; easy payment. P. W. Auto Sales Co., 103 West 57th, Phone Circle 957.

WHITE.—1916 baby sedan; practically new; bargain. Feinberg, 1,270 Bedford Av., Brooklyn.

Motor Trucks.

HURLBURT TRUCK, two-ton, driven less than 12,000 miles; just overhauled; Sebastian semi-van body; inspection and test. Sohmer & Co., Boulevard and Jamaica Av., Astoria, L. I.

Motor trucks, 5¼ tons, singles, doubles, 3-horse windlass trucks; open contracts. Dock Trucking Co., Lackawanna Plaza, Hoboken.

FORD truck, rack body; excellent condition; demonstration by appointment; price $450. Phone L. Leer, 4091 Cortlandt.

TRUCK opportunity. I have a 5-ton Pierce-Arrow chassis; sacrifice cash only $2,350. Rosensweig, 221 West 53d.

TRUCK bargain. Two 2-ton Pierce-Arrow chassis; used 3 months; sacrifice immediate cash considered. 221 West 53d.

Automobiles for Rent.

PACKARD sixes and twin sixes to hire, hour, day, week, trip; superior service, sensible rates. C. M. & G. V. WILLIAMSON, 204 West 43d St. Phones 4219-3530 Bryant.

PACKARD Six limousine; hour, week, month; owner drives; references. Jones, Columbus 9021.

PACKARDS, twin sixes; Pierce-Arrows; hour, season. Muldoon, 254 West 68th. Columbus 2151.

CADILLAC, beautiful limousine for hire; hour, day, week, or month; monthly preferred. 338 West 70th St. Phone Col. 7834.

CHALMERS beautiful, large limousine; hour $3; owner drives. Bradlies, Schuyler 2512.

Automobiles Wanted.

WANTED—Stutz, National, Pierce-Arrow, Packard, or Buick; price must be reasonable. P. O. Box 103, Flushing, N. Y.

HUDSON 1918 sedan; almost new throughout. Meyers-Stark, 1,790 Broadway. Circle 5692.

HUDSON 1918 sedan; almost new throughout. Meyers-Stark, 1,790 Broadway. Circle 5692.

Highest prices paid for cars; telephone before you sell. Burns, 5412 Fordham.

Automobile Bodies.

BODIES. BODIES.—One new landaulet body; will fit Packard, Pierce or any other car; will sacrifice for $400; cost $2,000; never used; also Mackerland limousine body, $275, if taken at once; act quick. 221 West 53d.

PACKARD.—Have a 4-passenger, coupe body, new, never mounted; cost $1,500; will sacrifice, $750. Dunham Sales, 409 South Broadway, Yonkers.

Automobile Instruction.

ATKINSON AUTO SCHOOL, 235 West 50 St. Superior instructors guarantee you expert knowledge. Inspect equipment or write for booklet. Ladies' classes.

AUTOMOBILE COURSE, $50.50. BEDFORD BRANCH Y. M. C. A. 1121 Bedford Ave., Brooklyn—Dept. C.

FOR SALE.

BILLIARD AND POCKET TABLES. New and second-hand; low prices; easy payments. THE BRUNSWICK - BALKE - COLLENDER CO., 39 West 32d St., near Broadway.

BEAUTIFUL MACAW. Gold and peacock; under 5 years old; complete with brass perch less than 1 month old; $50. S. J. Patrick, 6th floor, Best & Co. Greeley 1234.

STEAM BOILER.—Wanted, a good second-hand steam boiler about 4,000 feet radiation; state where can be seen and lowest price to R. P., L 297 Times.

Furniture.

Big Bargains.—Slightly used office furniture, oak or mahogany; desks, chairs, files, tables, leather furniture, typewriters, adding machines, multigraphs, safes. Nathan's, 452 Broadway.

Desks, $8, $12, $18; filing cabinets, $8, $12, $15; tables, $2, $5, $8; chairs, 25 cents to $6; steel 24 pigeonholes (letter size) cabinets, $5; delivered. 60 Cortlandt St.

Purchase and Exchange.

WE PAY HIGHEST PRICES for PAWN TICKETS, diamonds, and old jewelry. Business strictly confidential; open evenings. SATZ BROS., 1,531 Broadway.

Typewriters.

TYPEWRITERS RENTED. Non-visible, three months, $5. Visible, three months, $7.50 and up. THE TYPEWRITER EXCHANGE, 19 Barclay St. Tel. Barclay 41??.

LEAVE TODAY FOR FRANCE.

Schwab, Baruch, and Peace Envoys to Go—$2,000,000 for Army.

The American transport George Washington will sail at 4 o'clock this afternoon for Brest with a big complement of cabin passengers, as well as $2,000,000 in gold for the American soldiers, and 2,000 sacks of mail for the army in France. Captain McCauley, the commander of the transport, said last night that he hoped to bring back President Wilson, who went over on the George Washington's last previous trip.

Among the American passengers sailing today on the George Washington are Franklin D. Roosevelt, Assistant Secretary of the Navy; Charles M. Schwab, Chairman of the Emergency Fleet Board; Howard Heinz, Food Administrator for the State of Pennsylvania; Bernard M. Baruch of the War Industries Board, and Arthur W. Dulles, representing the State Department.

The army staff is represented by two officers and fifty clerks.

Dr. John M. Finley of the State Board of Education at Albany is another passenger on his way back to Jerusalem to advise the local authorities on the best methods to be pursued in educating the Arab population of Palestine, who cannot read or write.

Among other passengers are the Chinese Peace delegates, Lu Tsiang, wife, family and servants, and T. C. Wang, together with the secretaries and clerical staff, who have traveled overland from San Francisco on their way to the conference at Versailles.

There will also be several delegates and their secretaries from the Mexican and other Latin republics.

A DEPOSIT with this Company or a TITLE POLICY issued by it is unusually protected because the Company has unusual financial strength as shown by the following:

Statement at the Close of Business December 31, 1918

RESOURCES		LIABILITIES	
Public Securities (Market Val., $2,557,675)	$2,661,231	Capital	$5,000,000
Other Securities (Market Val., $5,860,592)	5,396,001	Surplus	11,000,000
Bonds and Mortgages	8,437,253	Undivided Profits	592,915
Loans and Discounts	17,584,699	Due Depositors	28,629,915
Accounts Receivable	152,745	Certified and Officers' Checks	2,081,644
Banking Houses and Other Real Estate	2,434,072	Reserve for Taxes, Interest and Expenses	265,087
Accrued Interest	386,198		
Cash on Hand and in Bank	10,317,362		
Total	$47,569,561	Total	$47,569,561

TITLE GUARANTEE & TRUST CO

OFFICES

MANHATTAN
176 Broadway
137 West 125th Street

BRONX
370 East 149th Street

NASSAU COUNTY
Mineola

BROOKLYN
175 Remsen Street
196 Montague Street

QUEENS
350 Fulton Street, Jamaica
67 Jackson Ave., L. I. City

STATEN ISLAND
90 Bay Street, St. George

Beginning tomorrow, Thursday, Jan. 2d

Wallach

$9 Velour Hats

$6.35

If you want to wish yourself a Prosperous New Year, one of these handsome smart Velours will do it. From rich satin lining to beautiful silk band, from furry brim to fuzzy crown, they have that "million dollar look." Colors: Black, Seal Brown, and Ivy Green. At $6.35 the opportunity is too good to miss.

Wallach Bros.

Broadway, below Chambers
Broadway, cor. 29th
246-248 West 125th
3d Ave., cor. 122d

Hart Schaffner & Marx Clothes

5th Ave. **Stewart & Co.** At 37th St.

Correct Apparel for Women & Misses

January Clearance Sale

Women's & Misses' Winter Apparel

at Radically Reduced Prices

Smart Winter Coats

Formerly up to 29.50

18.50

Wool Velour or Pom Pom Coats, in several smart models, well tailored. Novel collars and pockets. Also a few fur-trimmed models included. All lined and heavily interlined.

Fur Trimmed Coats

Formerly up to 79.50

48.00

Beaver, Taupe Nutria or Real Skunk collared Coats, of Crystal Cord, Bolivia, "Worumbo," and Velour de Cashmere in many smart designs. Plain or fancy silk lined and interlined.

Fur Collared Coats and Dolmans

Formerly up to 49.50

30.00

Formerly up to 59.50

39.50

A remarkable collection of desirable coats and Dolmans, of Bolivia, Wool Velour or Wool Silvertone, with large shawl collars of Natural or Taupe Nutria, French Seal, Natural Raccoon and Australian Opossum. Silk or Satin lined and interlined.

Afternoon, Street & Dinner Frocks

Formerly up to 39.50

15.00

A variety of ultra smart dresses of Georgette, Serge, Satin, Velveteen and clever combinations. Tailored, Beaded and embroidered effects. Shown in all wanted shades.

Formerly up to 59.50

26.00

Satin, Wool Velour, Serge, Georgette, Velveteen, Silk Chiffon Velvet combined with Georgette and other smart combinations. Some trimmed with beads, braid and embroidery.

Afternoon Gowns

Formerly up to 98.50

48.00

Silk Chiffon Velvet, Georgette, Crepe Satin and Tricolette Gowns; also smart combinations. Trimmings of Beads and Embroidery. Only one or two of a kind.

Smartly Tailored Suits

Formerly up to 49.50

28.00

An unusual variety of smart, desirable models. In such fashionable materials as Velour de Cashmere and Silvertone. Coats lined with plain or fancy silk.

Formerly up to 29.50

18.50

A number of very clever models suitable for present or Spring wear. Made of various materials of fashion. Coats are all Silk lined and interlined.

Crepe de Chine Negligees

6.95

Made of heavy Crepe de Chine. Accordion pleated, slip-over model, with collar and cuffs in contrasting color. Shown in various shades.

Mannish & Dressy Blouses

Formerly up to 3.95

2.00

Smart mannish Blouses of heavy, washable Silk, with contrasting color stripes. Also a few washable Satin and Crepe de Chine Blouses included.

Formerly up to 5.95

3.95

Crepe de Chine and Georgette Crepe Blouses, in square, round and sailor collar models. To be had in colors of flesh and white.

Slip-Over & Coat Sweaters

Formerly up to 5.95

2.95

Smart slip-over models, of Fibre Silk or Shetland Wool, with or without sleeves. Plain or fancy weaves, various colors and combinations.

Formerly up to 7.95

4.95

Shetland Wool Sweaters, in coat and sash models, with sailor collars of Brush Wool. Also a few Fibre Silk Sweaters included.

None Sent C. O. D., Exchanged or Credited.

During Your Busy Days

You can accomplish much more, if you will rest yourself in the Charming, Quiet Restaurant on the Eighth Floor, where you can have Special Combination Plate Service, 50 cts., 60 cts., 70 cts., $1.

Gimbel Brothers

32nd ST.-BROADWAY-33rd ST.

Special Sales are in progress

Table Linens and Bed Coverings on the Second Floor, China on the Fifth Floor are welcome suggestions to a busy shopper.

The Gimbel Subway Store also invites you to visit it.

An Immense After-The-War
Sale of WHITTALL RUGS

THE M. J. WHITTALL CARPET MILLS
WORCESTER, MASSACHUSETTS

PRIVATE OFFICE

December 12, 1918.

Messrs. Gimbel Brothers,
New York City,
Gentlemen:

The last of your purchase of our discontinued patterns in rugs has now gone forward and you certainly deserve a successful sale on same. Due to the fact that the War has compelled us of late to reduce our lines to our very largest sellers, and therefore our most desirable patterns, you are getting in this purchase an unusually desirable lot of merchandise which is well assorted in the popular selling sizes and colorings,

Yours very truly,

Jno. J. Whittall

$75,000 Worth of These Famous Rugs To Be Sold for $55,000

Nearly ¼ Less

Than the Regular Prices

The beauty of Whittall patterns and the dependability of Whittall quality are too well known to need emphasis here. But the attractiveness of the low prices at which we will sell these fine rugs beginning today cannot be emphasized enough.

This is the first, and very likely will be the only, opportunity of the year to buy Whittall Rugs, or any rugs approaching their worth, at such definite reductions. Thus we urge all our patrons to consider the year's needs at once and select rugs now.

Representing Patterns They Were Obliged to Discontinue On Account of a War Measure

The accompanying letter from Mr. Whittall says much better than we can how it comes that Whittall rugs can be sold now at nearly one-quarter their actual worth, despite the high prices on rugs throughout the country.

Sale begins today, but the immensity of the stocks assures fine selection for days to come, though naturally the best will be the first to go.

Almost every grade of Whittall Rug is represented. Prices quoted below are on the 9 ft. x 12 ft. size, which is the wanted room size, but practically every other size rug is included.

WHITTALLS
THE MARK OF QUALITY
REG. U. S. PAT. OFF.

Some of the grades are limited as to certain sizes. Included, also, are two sizes in small rugs and Hall Rugs in 9, 12 and 15 foot lengths—27 and 36 inches wide.

Anglo-Persian Rugs

Sale Price (9x12) Regularly
$135.00 $105.00

As finely and carefully woven as the rarest Orientals, its lustrous, elastic pile of finest worsted, its delightful blending of colors, and its wearability recommend it to all who desire a domestic rug of unrivalled excellence.

Anglo-Indian Rugs

Regularly (9x12) Sale Price
$128.00 $100.00

Similar to the Anglo-Persian, though the pile is not quite so high. A 5-shot weave in a delightful variety of designs and colors.

Whittall Arabic Rugs

Regularly (9x12) Sale Price
$137.75 $105.00

This rug is the nearest approach to the Turkish type of rug which has ever been produced in this country.

Royal Worcester Rugs

Regularly (9x12) Sale Price
$112.50 $85.00

The same lustrous worsted, combined with a wide range of splendid Oriental designs, makes these rugs the very best on the market, anywhere near the price.

Teprac Wilton Rugs

Regularly (9x12) Sale Price
$97.50 $75.00

A wool Wilton which in every way measures up to the Whittall standard of quality, the best low-priced Wilton made. Woven with high pile and colored with fast dyes.

Peerless Brussels Rugs

Regularly (9x12) Sale Price
$75.00 $55.00

Only slightly different in quality from the Childsma Brussels. The ideal rug for dining rooms and bed rooms.

6 x 9 Ft. Rugs,	$34.00 to $60.00	10.6x12 Ft. Rugs,	$75.00 to $160.00
Regularly	$45.25 to $79.25	Regularly	$100.00 to $208.00
8.3x10.6 Ft. Rugs,	$50.00 to $77.75	10.6x13.6 Ft. Rugs,	$85.00 to $175.00
Regularly	$66.50 to $103.50	Regularly	$112.50 to $234.00
9 x15 Ft. Rugs,	$75.00 to $160.00	11.3x12 Ft. Rugs,	$75.00 to $135.00
Regularly	$100.00 to $208.00	Regularly	$100.00 to $175.00
10.6x10.6 Ft. Rugs,	$67.50 to $140.00	11.3x15 Ft. Rugs,	$95.00 to $200.00
Regularly	$88.00 to $182.00	Regularly	$125.75 to $260.00

Small Rugs
22.2x36 in. and 27x54 in.
$3.25 to $7.75
Regularly $4.25 to $10.50

Hall Rugs
2 ft. 3 in. wide, 9.12 and 15 ft. long
3 ft. wide, 9.12 and 15 ft. long
$11.25 to $53. Reg. $15 to $70.75

Carpets Reduced

In connection with the Whittall sale of rugs, we also offer a line of the famous Whittall Wiltons in two tone and Oriental effects, some with borders to match. Others without borders. At less than one-half regular retail prices.

Whittall's Best Royal Wiltons, regularly $7.50 per yd., at **$3.45 per yd.**

Whittall's Teprac Wiltons, regularly $5.50 yd., at **$2.60 yd.**

All Chinese Rugs ⅓ Off

Personally Selected Chinese Rugs Are Offered at a Discount of

33⅓% from Marked Prices

Partial list of small sizes range from 2x4 ft. to 4x7 ft.

Present price, $22.50.	Sale, $15.00
Present price, $27.50.	Sale, $18.25
Present price, $32.50.	Sale, $21.50
Present price, $35.00.	Sale, $23.00
Present price, $55.00.	Sale, $38.00
Present price, $95.00.	Sale, $63.25

Carpet sizes are in 6, 7, 8, 9 and 10 ft. widths, and from 9 to 13 ft. long.

Prices range from a carpet approximately 6x9 ft., regularly $110.00; special $73.25; to a carpet approximately 10x13 ft., regularly $525.00; special, $350.00.

GIMBELS RUG AND CARPET SECTION—Sixth Floor